

SOUTH HACKENSACK BOARD OF EDUCATION

Monday, June 10, 2024

Regular Meeting

Time: 7:00 p.m.

A. Meeting called to order at:

B. Announcement of adequate meeting:

The New Jersey Open Public Meetings Law was enacted to insure the right of the public to have advance notice of and to attend the meetings of public bodies at which business affecting their interests is discussed or acted upon.

Pursuant to the New Jersey Open Public Meeting Act, Public Law 1975, Chapter 231, the Board Secretary caused notice of this meeting to be given to the public and the press on **December 15, 2023**. Said notices were posted at the South Hackensack Municipal Building, in the Lobby of Memorial School, and the South Hackensack School District Website.

C. Roll call

D. Flag Salute

E. Presentations:

F. Public Hearing on Resolutions to be acted upon this meeting.

Residents are requested to state their names, addresses and subject matter. Issues raised by members of the public may or may not be responded to by the Board. All comments will be considered and a response will be forthcoming if and when appropriate. The Board asks that members of the public be courteous and mindful of the rights of other individuals when speaking. Specifically, comments regarding students and employees of the District are discouraged and will not be responded to by the Board. Students and employees have specific legal rights afforded by the laws of New Jersey. The Board bears no responsibility nor will it be liable for any comments made by members of the public. Members of the public should consider their comments in light of the legal rights of those affected or identified in their comments and be aware that they are legally responsible and liable for their comments.

G. Approval of Minute(s): None

H. Correspondence: 5/24

- I. Report of the Superintendent
- J. Old Business
- K. New Business
- L. Open Public Hearing

Residents are requested to state their names, addresses and subject matter. Issues raised by members of the public may or may not be responded to by the Board. All comments will be considered and a response will be forthcoming if and when appropriate. The Board asks that members of the public be courteous and mindful of the rights of other individuals when speaking. Specifically, comments regarding students and employees of the District are discouraged and will not be responded to by the Board. Students and employees have specific legal rights afforded by the laws of New Jersey. The Board bears no responsibility nor will it be liable for any comments made by members of the public. Members of the public should consider their comments in light of the legal rights of those affected or identified in their comments and be aware that they are legally responsible and liable for their comments.

- M. Private Session (If necessary)
- N. Adjournment

OLD BUSINESS

NONE

NEW BUSINESS

CONSENT AGENDA: MOTIONS 1 THROUGH 48

MOTIONED BY: _____ SECONDED BY: _____

EDUCATION

1. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following for the school year 2023-2024:

Accept Monthly Discipline Report

Month	In/Out School Suspensions
September 2023	1
October 2023	0
November 2023	2
December 2023	3
January 2024	0
February 2024	1
March 2024	0
April 2024	0
May 2024	1

2. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following for the school year 2023-2024:

Accept Monthly Superintendent HIB Report and approves the actions recommended by the Superintendent for the following incidents: (if applicable)

Month	HIB Incidents
September 2023	1
October 2023	1
November 2023	0
December 2023	1
January 2024	0
February 2024	0
March 2024	0
April 2024	1
May 2024	0

3. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following for the school year 2023-2024: *The Monthly District Calendar* (Attachment A)*
4. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the agreement between Delta-T Group and the South Hackensack Board of Education for various staffing and evaluation services effective July 1, 2024 to June 30, 2025 *(on file in the business office)*
5. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the agreement between Homecare Therapies dba/ Horizon Healthcare Staffing and the South Hackensack Board of Education for various staffing and evaluation services effective July 1, 2024 to June 30, 2025 *(on file in the business office)*

SPECIAL EDUCATION

6. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the new placement of the Special Education student listed below for the reminder of the 2023-2024 school year effective date May 9, 2024 to June 30, 2024

Student ID#	School Attending	Tuition (Does not include Transportation)
0167	Ridgefield Park	\$10,776.11

7. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following special education students to attend a summer program or extended school year program for 2024:

Student ID#	School	Effective Date	Tuition (does NOT include transportation)	Related Services
90046	South Bergen Jointure Commission	July1 - July 26, 2024	\$4,250	OT/PT/SP
0127	South Bergen Jointure Commission	July1 - July 26, 2024	\$4,250	OT/SP/Counseling
90022	South Bergen Jointure Commission	July1 - July 26, 2024	\$4,250	OT/PT/SP

90041	South Bergen Jointure Commission	July1 - July 26, 2024	\$4,250	OT/PT/SP
90014	The Phoenix Center	July 1 - July 26, 2024	\$8,096	\$3,420.00 (1:1 Aide) OT/PT/SP
724	Bergen County Special Services	July 1- July 26, 2024	\$5,550	Counseling
90034	Bergen County Special Services	July 1- July 26, 2024	\$5,550	Counseling/SP
938	Bergen County Special Services	July 1- July 26, 2024	\$5,550	Counseling (1:1 Aide)
0152	Bergen County Special Services	July 1- July 26, 2024	\$5,550	OT/SP/Counseling (1:1 Aide)

8. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the agreement between Kid Clan Services, Inc and the South Hackensack Board of Education - for Occupational, Physical and Speech Services and Bilingual Evaluations for the 2024-2025 school year . *(on file in the business office)*

PERSONNEL

9. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve Rana Alshaikh-Mahmoud to work as a 1:1 Aide with Student #946 effective May 21, 2024 to June 19, 2024 at a per diem rate of \$135.00.
10. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the job description for Bookkeeper/Treasurer.*(as presented)*
11. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the salary of the superintendent of schools listed below for the 2024-2025 school year, effective July 1, 2024 to June 30, 2025.

Staff	2024-2025	Gross
Chirichella, Jason	\$188,895	\$188,895

12. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the re-hiring of the following tenured staff members at the salaries listed below for the 2024-2025 school year, effective July 1, 2024 to June 30, 2025.

Staff	Salary 2024-2025	Longevity 2024-2025	Gross
Stefano, Evelyn	\$45,635	N/A	\$45,635
Schaefer, Elizabete	\$87,227	\$4,800	\$92,027

13. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the re-hiring of the following non-tenured staff members at the salaries listed below for the 2024-2025 school year, effective July 1, 2024 to June 30, 2025.

Staff	Salary 2024-2025	Gross
Kropp, Stephanie	\$68,894	\$68,894
Sheppard, Steven	\$53,820	\$53,820
Zahn, JoAnne	\$119,057	\$119,057

14. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the re-hiring of the following non-tenured staff member at the salary listed below for the 2024-2025 school year, effective September 1, 2024 to June 30, 2025.

Staff	2024-2025	Gross
Manresa, Nicollette	\$87,696	\$87,696

15. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following staff member to work summer hours related to Child Study Team services to comply with NJ administrative code for special education not to exceed 20 days as per contract.

Staff	Dates	Rate
Manresa, Nicollette	June 20, 2024-June 30, 2024	\$62.76/hour
	July 1, 2024- August 31,2024	\$64.96/hour

16. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the re-hiring of the following non-tenured staff member at the salary listed below for the 2024-2025 school year, effective July 1, 2024 to June 30, 2025.

Staff	2024-2025	Gross
Kearns, Joseph	\$46,768	\$46,768

17. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the re-hiring of the following non-tenured staff member at the salary listed below for the 2024-2025 school year, effective July 1, 2024 to June 30, 2025

Staff	2024-2025	Longevity	Head Custodian	Gross
Marini, Silvio	\$73,695	\$1,400	\$5,000	\$80,095

**(Gross salary will be prorated July 1, 2024 - August 31, 2024)*

18. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the re-hiring of the following School Security Officer effective September 1, 2024 to June 30, 2025

Name	Rate of Pay
Schreck, Laura	\$31/ hour

19. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the payout for the following stipend for the school year 2024-2025.

Name	Position	Rate of Pay
Kropp, Stephanie	Coordinator of the School Nutrition Program	\$3,000

20. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the re-appointment of the following individual for the 2024-2025 school year, effective July 1, 2024 to June 30, 2025

Name	Position	Hourly Rate
Lemonie, Patricia	National School Lunch Program & Assistant Coordinator	\$20/per hour <i>*Not to exceed 15 hours per week</i>

21. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the appointment of the following individual for the 2024-2025 school year, effective July 1, 2024 to June 30, 2025.

Name	Position	Gross
Cozzitorto, Patricia	Staff Accountant/Payroll	\$12,000.00

22. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the ap of the following School Security Officer for the Summer Program effective July 1, 2024 to July 26, 2024

Name	Rate of Pay
Schreck, Laura	\$28/ hour

23. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the appointment of the following faculty/staff for the summer program, effective July 1, 2024 to July 26, 2024

Teacher	Time	Rate Per Day	Total Stipend
DeRogatis, Elizabeth	8:15am-1:15pm	\$175/day	\$3,325
Mainieri, Jaymie	8:15am-1:15pm	\$175/day	\$3,325
Rossi, Carolina	8:15am-1:15pm	\$175/day	\$3,325
Marrella, Kelly	8:15am-1:15pm	\$175/day	\$3,325
Hartmann, Theresa	8:15am-1:15pm	\$175/day	\$3,325
DeVito, Joanne	8:15am-1:15pm	\$175/day	\$3,325
Nti, Veronica	8:15am-1:15pm	\$175/day	\$3,325
Molina, Diana	8:15am-1:15pm	\$175/day	\$3,325
Gould, Mary	8:15am-1:15pm	\$175/day	\$3,325
Miranda, Jianna	8:15am-1:15pm	\$175/day	\$3,325
Coban, Lora	8:15am-1:15pm	\$175/day	\$3,325

**paid with funds: 11-422-100-101-A1*

24. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the appointment of the following individual for the 2024-2025 school year, effective July 1, 2024 to June 30, 2025.

Name	Position	Hourly Rate
Scholz, Robyn	Bookkeeper/Treasurer	\$60/per hour <i>*Not to exceed 14 hours per week</i>

25. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the appointment of Bert Arifaj - Business Administrator/Board Secretary at a salary of \$145,000 effective July 1, 2024 to June 30, 2025 - (start date TBD and salary prorated)
**pending executive county superintendent approval*

26. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the hiring of the individuals below as summer custodians, effective July 1, 2024 through August 31, 2024

Staff Name	Rate
Peros, Dragomir	\$20.00/hr
Serrano, Johnns	\$20.00/hr

**paid with funds: 11-000-262-100-A3*

27. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the retirement of the individual listed below effective September 1, 2024

Silvio Marini - Head Custodian

28. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the resignation with regret of the individual listed below:

Anna Kisker - Elementary School Teacher - Effective 6/30/2024

POLICY

NONE

FINANCE

29. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the Facility Use Application request from the South Hackensack Strikers to use the soccer/turf field for soccer practices and games - Mondays, Wednesdays and Thursday for practices (5 p.m. - 7:00 p.m), Sunday for soccer games - July 8, 2024 to August 30, 2024.

30. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following technology purchases per: NJSA 18A:18A10(a)

Contract: EDS Bid#12297 titled MSRP Tech/AV/Computer/Interactive Whiteboards

**HCESC Co-Op NJ State Approved #34HUNCCP
Interactive Technology for Classrooms & Meeting Rooms
#HCESS-CAT-23-07**

Keyboard Consultants Inc. Purchase Order #400508

- | | |
|---|------------|
| (1) AP9- A65-- NA-1 Mobile Promethean ActivPanel 65" - | \$2,497.00 |
| Installation – Professional installation - | \$485.00 |
| PRM-CHROMEBOX - Promethean Chromebox - Google Certified - | \$289.00 |
| Miscellaneous items per attached quote - | \$1,772.00 |
| Total - \$5,043.00 | |
| <i>*paid with ARP ESSER - 20-487-400-731</i> | |

31. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following technology purchases per: NJSA 18A:18A10(a)

NJ State Contract: Dell NASPO computer equipment PA - New Jersey

Quote #3000177537186.1 (50) Chromebooks 3110 w/ProSupport Plus

Dell Marketing L.P . Purchase Order #400512

Total - \$15,423.50

****paid with ARP ESSER - 20-487-100-600-00***

32. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the following purchases:

Company	Item	Amount
Greenwood Publishing Group, LLC DBA/Heinemann	Literacy Intervention	\$16,159.46 <i>*paid with ARP ESSER funds - 20-487-100-600</i>
Vex Robotics, Inc	Educational Kits	\$5,617.00 <i>*paid with ARP ESSER funds -20-490-100-600</i>
Savvas Learning Company, LLC	Grades K-8 SAVVAS Digital summer learning package	\$4,800.04 <i>*Paid with ARP ESSER funds - 20-487-100-600 20-489-100-600</i>

33. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approves the SFA to SFA contract with the Hackensack Board of Education for the 2024-2025 school year.
34. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the breakfast and lunch program meal prices for 2024-2025 school year as follows:

PROGRAM	FULL PRICE	REDUCE PRICE
Breakfast	\$2.75	0
Lunch	\$4.25	0
Milk	Included with Meal	Included with Meal

35. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the agreement between the South Bergen Jointure Commission and the South Hackensack Board of Education for the 2024-2025 school year for the use of Classrooms July 1, 2024 through July 26, 2024 at a cost of \$12,550.00 *(on file in the business office)*
36. Be it Resolved that upon the recommendation of the Superintendent of Schools the South Hackensack Board of Education approve the Linkage Agreement between the South Bergen Jointure Commission and the South Hackensack Board of Education for the 2024-2025 school year from September 1, 2024 and ending June 30, 2025 at a cost of \$263,620.00. *(on file in the business office)*
37. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the Business Administrator to pay June 2024 bills.
38. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following corrected reports in accordance with NJAC 6A:23-2.11(a) and NJAC 6A:23-2.11(b). *(Attachment B)*
Board Secretary's Report
Treasurer's Report
July 2023 - October 2023
39. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following reports in accordance with NJAC 6A:23-2.11(a) and NJAC 6A:23-2.11(b). *(Attachment C)*
Board Secretary's Report
Treasurer's Report
Monthly Fund Transfer Report
November 2023

40. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following reports in accordance with NJAC 6A:23-2.11(a) and NJAC 6A:23-2.11(b). *(Attachment D)*

Board Secretary's Report

Treasurer's Report

Monthly Fund Transfer Report

December 2023

41. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education pursuant to NJAC 6A:23-2.11-4 and upon consultation with district officials, certifies that to the best of its knowledge, no major account of funds have been over expended in violation of NJAC 6A:23-2.11(a) and that sufficient funds are available to meet the district's needs.

42. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the actual payroll for the month of May 2024 in the amount of \$407,465.68 that the President of the Board, the School Interim Business Administrator and the Superintendent be, and they hereby are, authorized to sign warrants up to and including the above.

43. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the estimated payroll for the month of June 2024 in the amount of \$375,000 the President of the Board, the Interim School Business Administrator and the Superintendent be, and they hereby are, authorized to sign warrants up to and including the above \$375,000.

44. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the Bill List for May 2024.

(Attachment E)

Fund 10	\$ 728,190.05
Fund 20	\$ 71,479.00
Fund 30	\$ 0
Fund 40	\$ 0
Fund 50	\$ 11,728.16
Total	\$ 811,397.21

45. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the authorization to participate in the South Bergen VII Workers Compensation Pool for the 2024-2025 school year.

46. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education approve the following for the 2024-2025 school year:

Transfer of funds to Maintenance Reserve in an amount not to exceed \$500,000

Transfer of funds to Capital Reserve in an amount not to exceed \$1,500,000

47. Be it Resolved that upon the recommendation of the Superintendent of Schools, the South Hackensack Board of Education establish a petty cash fund with a maximum of \$250.00 with a withdrawal cap not to exceed \$50.00 for the 2024–2025 school year.

48. Be it Resolved that the Board of Education approve the Interim Business Administrator to approve bids, approve account transfers, pay bills, approve construction change orders, in between board meeting on an emergency basis with lists of such bids, transfers, payments, construction change orders subject to presentation and ratification at the next business meeting of the board.

June 2024

South Hackensack School District - Memorial School / Calendars

Attachment A

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3 1st Grade Town Hall Government Day	4 3rd Grade Field Trip - Bergen County Zoo	5 8th Grade Town Hall Government Day	6 9:00 AM Pre-K Celebration 5:30 PM 8th Grade Dinner Dance - The Gracycliff	7 9:00 AM Kindergarten Celebration 11:00 AM Law Enforcement Torch Run	8
9	10 7:00 PM Board of Education Meeting	11 7:00 PM Cultural & Performing Arts Program	12	13 1:00pm Dismissal	14 1:00pm Dismissal 10:30 AM Annual Awards Ceremony @ 10:30am [School Gym]	15
16	17 1:00pm Dismissal	18 1:00pm Dismissal	19 1:00pm Dismissal / Last Day of School MP4 Ends Report Cards Available - Genesis Parent Portal 10:00 AM Honor Roll Assembly 12:00 PM 8th Grade Clap Out 2:00 PM 8th Grade Graduation	20	21 Juneteenth Observation - Building Closed	22
23	24	25	26	27	28	29
30						

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$2,503,871.33
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$8,007,265.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$385,321.51	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$385,321.51

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$9,809,946.00	
302	Less Revenues	(\$8,919,029.70)	\$890,916.30

Total assets and resources **\$11,787,374.14**

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$1,500.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total Liabilities		\$1,500.00

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$4,584,030.72
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$991,644.00	
604	Add: Increase in Capital Reserve	\$1,000.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$992,644.00
762	Reserve for Adult Education		\$259,226.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$249,818.00	
606	Add: Increase in Maintenance Reserve	\$500.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$250,318.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$131,424.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$131,424.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
316	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$10,008,446.00	
602	Less: Expenditures	(\$481,760.66)	
	Less: Encumbrances	(\$4,584,030.72)	(\$5,065,791.38)
	Total appropriated		\$11,160,297.34
Unappropriated:			
770	Fund balance, July 1		\$825,576.80
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$200,000.00)
	Total fund balance		\$11,785,874.14
	Total liabilities and fund equity		\$11,787,374.14

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$10,008,446.00	\$5,065,791.38	\$4,942,654.62
Revenues	(\$9,809,946.00)	(\$8,919,029.70)	(\$890,916.30)
Subtotal	<u>\$198,500.00</u>	<u>(\$3,853,238.32)</u>	<u>\$4,051,738.32</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$991,644.00)	\$992,644.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$4,844,882.32)</u>	<u>\$5,044,382.32</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$4,844,882.32)</u>	<u>\$5,044,382.32</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$500.00	(\$249,818.00)	\$250,318.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$5,094,700.32)</u>	<u>\$5,294,700.32</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$5,094,700.32)</u>	<u>\$5,294,700.32</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$5,094,700.32)</u>	<u>\$5,294,700.32</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$5,094,700.32)</u>	<u>\$5,294,700.32</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$5,094,700.32)</u>	<u>\$5,294,700.32</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$5,094,700.32)</u>	<u>\$5,294,700.32</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$200,000.00</u>	<u>(\$5,094,700.32)</u>	<u>\$5,294,700.32</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	9,160,679	0	9,160,679	8,782,625	Under	378,054
00520	SUBTOTAL – Revenues from State Sources	649,267	0	649,267	136,405	Under	512,862
Total		9,809,946	0	9,809,946	8,919,030		890,916
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,158,144	0	2,158,144	119,147	1,788,718	250,279
10300	Total Special Education - Instruction	344,364	0	344,364	0	344,364	0
11160	Total Basic Skills/Remedial – Instruct.	129,184	0	129,184	0	129,184	0
12160	Total Bilingual Education – Instruction	94,862	0	94,862	0	94,362	500
17100	Total School-Sponsored Co/Extra Curricul	117,500	0	117,500	0	76,562	40,938
20620	Total Summer School	15,000	3,300	18,300	18,288	13	0
29180	Total Undistributed Expenditures - Instr	3,395,519	0	3,395,519	0	28,980	3,366,539
29680	Total Undistributed Expenditures – Atten	6,656	0	6,656	555	6,101	0
30620	Total Undistributed Expenditures – Healt	106,480	0	106,480	3,413	94,897	8,171
40580	Total Undistributed Expend – Speech, OT,	159,750	0	159,750	13	68,980	90,758
41080	Total Undist. Expend. – Other Supp. Serv	80,307	0	80,307	0	80,307	0
42200	Total Undist. Expend. – Chld Study Team	197,425	0	197,425	19,605	76,925	100,895
43200	Total Undist. Expend. – Improvement of I	160,865	0	160,865	12,158	138,707	10,000
43620	Total Undist. Expend. – Edu. Media Serv.	46,812	0	46,812	5,836	39,976	1,000
44180	Total Undist. Expend. – Instructional St	6,000	0	6,000	1,200	0	4,800
45300	Support Serv. - General Admin	194,923	0	194,923	23,258	132,081	39,584
46160	Support Serv. - School Admin	84,076	0	84,076	6,173	68,983	8,920
47200	Total Undist. Expend. – Central Services	100,821	0	100,821	17,172	71,684	11,965
47620	Total Undist. Expend. – Admin. Info. Tec	3,000	0	3,000	970	0	2,030
51120	Total Undist. Expend. – Oper. & Maint. O	731,357	0	731,357	123,164	418,653	189,539
52480	Total Undist. Expend. – Student Transpor	655,716	0	655,716	0	0	655,716
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	1,173,476	(3,300)	1,170,176	129,708	901,403	139,065
72020	Total Undistributed Expenditures – Food	27,253	0	27,253	1,102	23,151	3,000
76260	Total Facilities Acquisition and Constr	18,956	0	18,956	0	0	18,956
Total		10,008,446	0	10,008,446	481,761	4,584,031	4,942,655

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:				Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy		8,754,670	0	8,754,670	8,754,670		0
00140	10-1310	Tuition from Individuals		1,600	0	1,600	0	Under	1,600
00170	10-1340	Tuition from Other Sources		42,000	0	42,000	0	Under	42,000
00260	10-1910	Rents and Royalties		0	0	0	12,755		(12,755)
00300	10-1___	Unrestricted Miscellaneous Revenues		360,909	0	360,909	15,200	Under	345,709
00330	10-1___	Interest Earned on Maintenance Reserve		500	0	500	0	Under	500
00340	10-1___	Interest Earned on Capital Reserve Funds		1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid		47,149	0	47,149	0	Under	47,149
00430	10-3131	Extraordinary Aid		150,000	0	150,000	0	Under	150,000
00440	10-3132	Categorical Special Education Aid		315,713	0	315,713	0	Under	315,713
00460	10-3176	Equalization Aid		99,417	0	99,417	99,417		0
00470	10-3177	Categorical Security Aid		36,988	0	36,988	36,988		0
Total				9,809,946	0	9,809,946	8,919,030		890,916
Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02000	11-105-100-101	Preschool – Salaries of Teachers		100,188	0	100,188	0	100,188	0
02080	11-110-___-101	Kindergarten – Salaries of Teachers		208,710	0	208,710	0	212,731	(4,021)
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers		852,827	0	852,827	3,469	849,358	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers		523,641	0	523,641	0	523,641	0
02500	11-150-100-101	Salaries of Teachers		2,000	0	2,000	0	2,000	0
03000	11-190-1___-106	Other Salaries for Instruction		59,403	0	59,403	291	59,112	0
03020	11-190-1___-320	Purchased Professional – Educational Ser		131,103	0	131,103	0	0	131,103
03040	11-190-1___-340	Purchased Technical Services		96,521	0	96,521	46,935	15,925	33,661
03060	11-190-1___[4-5]	Other Purchased Services (400-500 series		92,751	0	92,751	65,243	11,287	16,221
03080	11-190-1___-810	General Supplies		65,500	0	65,500	3,208	13,571	48,720
03100	11-190-1___-840	Textbooks		20,000	0	20,000	0	0	20,000
03120	11-190-1___-8___	Other Objects		5,500	0	5,500	0	905	4,595
07000	11-213-100-101	Salaries of Teachers		344,364	0	344,364	0	344,364	0
11000	11-230-100-101	Salaries of Teachers		129,184	0	129,184	0	129,184	0
12000	11-240-100-101	Salaries of Teachers		94,362	0	94,362	0	94,362	0
12100	11-240-100-810	General Supplies		500	0	500	0	0	500
17000	11-401-100-1___	Salaries		76,000	0	76,000	0	76,000	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)		21,500	0	21,500	0	0	21,500
17040	11-401-100-8___	Supplies and Materials		20,000	0	20,000	0	562	19,438
20000	11-422-100-101	Salaries of Teachers		15,000	3,300	18,300	18,288	13	0
29000	11-000-100-561	Tuition to Other LEAs within the State -		1,190,305	0	1,190,305	0	0	1,190,305
29020	11-000-100-562	Tuition to Other LEAs within the State -		1,321,926	0	1,321,926	0	28,980	1,292,946
29040	11-000-100-563	Tuition to County Voc. School District-R		144,900	0	144,900	0	0	144,900
29060	11-000-100-564	Tuition to County Voc. School District-S		247,320	0	247,320	0	0	247,320
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools		378,618	0	378,618	0	0	378,618
29100	11-000-100-566	Tuition to Priv. School for the Disabled		94,415	0	94,415	0	0	94,415
29160	11-000-100-569	Tuition – Other		18,035	0	18,035	0	0	18,035

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
29500	11-000-211-1__	Salaries		6,656	0	6,656	555	6,101	0
30500	11-000-213-1__	Salaries		95,980	4,304	100,284	3,400	93,580	3,304
30540	11-000-213-3__	Purchased Professional and Technical Ser		7,000	(5,000)	2,000	0	0	2,000
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series		500	0	500	0	0	500
30580	11-000-213-6__	Supplies and Materials		3,000	696	3,696	13	1,317	2,367
40500	11-000-216-1__	Salaries		68,980	0	68,980	0	68,980	0
40520	11-000-216-320	Purchased Professional – Educational Ser		90,270	0	90,270	0	0	90,270
40540	11-000-216-6__	Supplies and Materials		500	0	500	13	0	488
41000	11-000-217-1__	Salaries		80,307	0	80,307	0	80,307	0
42000	11-000-219-104	Salaries of Other Professional Staff		84,730	0	84,730	8,182	76,548	0
42060	11-000-219-320	Purchased Professional – Educational Ser		108,695	0	108,695	11,353	0	97,342
42160	11-000-219-6__	Supplies and Materials		4,000	0	4,000	70	377	3,553
43020	11-000-221-104	Salaries of Other Professional Staff		120,000	0	120,000	9,586	110,414	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis		30,865	0	30,865	2,572	28,293	0
43160	11-000-221-6__	Supplies and Materials		5,000	0	5,000	0	0	5,000
43180	11-000-221-8__	Other Objects		5,000	0	5,000	0	0	5,000
43500	11-000-222-1__	Salaries		45,812	0	45,812	5,836	39,976	0
43580	11-000-222-6__	Supplies and Materials		1,000	0	1,000	0	0	1,000
44060	11-000-223-320	Purchased Professional – Educational Ser		6,000	0	6,000	1,200	0	4,800
45000	11-000-230-1__	Salaries		124,427	0	124,427	10,369	114,058	0
45040	11-000-230-331	Legal Services		10,000	0	10,000	0	10,000	0
45060	11-000-230-332	Audit Fees		30,000	0	30,000	0	0	30,000
45100	11-000-230-339	Other Purchased Professional Services		7,000	0	7,000	6,465	0	535
45140	11-000-230-530	Communications/Telephone		8,296	0	8,296	1,250	6,250	796
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T		5,200	(697)	4,503	477	1,773	2,253
45200	11-000-230-610	General Supplies		1,000	0	1,000	0	0	1,000
45260	11-000-230-890	Miscellaneous Expenditures		5,000	0	5,000	0	0	5,000
45280	11-000-230-895	BOE Membership Dues and Fees		4,000	697	4,697	4,697	0	0
46000	11-000-240-103	Salaries of Principals/Assistant Princip		74,076	0	74,076	6,173	67,903	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series		8,000	0	8,000	0	0	8,000
46120	11-000-240-6__	Supplies and Materials		2,000	0	2,000	0	1,080	920
47000	11-000-251-1__	Salaries		78,365	0	78,365	6,681	71,684	0
47020	11-000-251-330	Purchased Professional Services		500	0	500	0	0	500
47040	11-000-251-340	Purchased Technical Services		18,456	0	18,456	10,491	0	7,965
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O		1,500	0	1,500	0	0	1,500
47100	11-000-251-6__	Supplies and Materials		1,500	0	1,500	0	0	1,500
47180	11-000-251-890	Other Objects		500	0	500	0	0	500
47540	11-000-252-340	Purchased Technical Services		1,500	0	1,500	970	0	530
47580	11-000-252-6__	Supplies and Materials		1,500	0	1,500	0	0	1,500
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic		87,426	0	87,426	5,608	10,872	70,946
48540	11-000-261-610	General Supplies		10,000	0	10,000	0	0	10,000

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
49000	11-000-262-1__	Salaries	290,766	0	290,766	21,987	268,779	0
49040	11-000-262-3__	Purchased Professional and Technical Ser	1,000	0	1,000	0	0	1,000
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	10,000	0	10,000	616	7,174	2,211
49120	11-000-262-490	Other Purchased Property Services	25,624	(403)	25,221	1,624	13,376	10,221
49140	11-000-262-520	Insurance	83,771	3,310	87,081	54,557	32,524	0
49160	11-000-262-590	Miscellaneous Purchased Services	5,000	0	5,000	0	3,118	1,882
49180	11-000-262-610	General Supplies	15,900	0	15,000	378	1,622	13,000
49220	11-000-262-622	Energy (Electricity)	120,000	(4,082)	115,918	8,811	51,189	55,918
49280	11-000-262-8__	Other Objects	2,000	0	2,000	0	0	2,000
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	9,500	0	9,500	0	0	9,500
50060	11-000-263-610	General Supplies	2,500	0	2,500	0	0	2,500
51000	11-000-266-1__	Salaries	30,000	1,175	31,175	1,174	30,000	1
51020	11-000-266-3__	Purchased Professional and Technical Ser	27,770	4,960	32,730	27,770	0	4,960
51040	11-000-266-420	Cleaning, Repair, and Maintenance Svc.	6,000	(2,000)	4,000	0	0	4,000
51060	11-000-266-610	General Supplies	5,000	(2,960)	2,040	639	0	1,401
52200	11-000-270-503	Contract Serv.—Aid in Lieu Pymts—Non-Pub	14,000	0	14,000	0	0	14,000
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	232,444	0	232,444	0	0	232,444
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	15,000	0	15,000	0	0	15,000
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	127,326	0	127,326	0	0	127,326
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	266,946	0	266,946	0	0	266,946
71020	11-000-291-220	Social Security Contributions	65,000	0	65,000	5,356	59,644	0
71060	11-000-291-241	Other Retirement Contributions - PERS	102,779	(403)	102,376	0	0	102,376
71140	11-000-291-250	Unemployment Compensation	5,000	0	5,000	0	0	5,000
71160	11-000-291-260	Workmen's Compensation	31,498	403	31,811	31,811	0	0
71180	11-000-291-270	Health Benefits	912,597	(3,300)	909,297	87,852	802,419	19,026
71200	11-000-291-280	Tuition Reimbursement	10,000	0	10,000	0	0	10,000
71220	11-000-291-290	Other Employee Benefits	46,692	0	46,692	4,689	39,340	2,663
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	27,253	0	27,253	1,102	23,151	3,000
76100	12-000-400-600	Supplies and Materials	18,956	0	18,956	0	0	18,956
Total			10,008,446	0	10,008,446	481,761	4,584,031	4,942,655

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$46,904.16)
102-106	Cash Equivalents		\$30,353.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$63,696.32	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$63,696.32

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$486,847.00	
302	Less Revenues	\$0.00	\$486,847.00

Total assets and resources

\$533,992.16

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$46,904.16)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$41,328.59
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$30,353.00
Total Liabilities		\$71,681.59

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$91,811.16

Reserved Fund Balance:

781	Capital Reserve Account - July 1	\$0.00	
804	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
783	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
786	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

601	Appropriations	\$983,527.64	
602	Less: Expenditures	(\$24,536.25)	
	Less: Encumbrances	(\$91,811.16)	(\$116,347.41)
	Total appropriated		\$847,180.23
			\$938,991.39

Unappropriated:

770	Fund balance, July 1	(\$0.18)
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$476,680.64)

Total fund balance \$462,310.57

Total liabilities and fund equity \$533,992.16

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$963,527.64	\$116,347.41	\$847,180.23
Revenues	(\$486,847.00)	\$0.00	(\$486,847.00)
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$476,680.64</u>	<u>\$116,347.41</u>	<u>\$360,333.23</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00830	Total Revenues from Federal Sources	486,847	0	486,847	0	Under	486,847
	Total	486,847	0	486,847	0		486,847
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	0	0	0	2,640	(2,640)
88740	Total Federal Projects	479,165	484,363	963,528	24,536	89,171	849,820
	Total	479,165	484,363	963,528	24,536	91,811	847,180

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00775 20-441[1-6] Title I	61,436	0	61,436	0	Under	61,436
00780 20-445[1-5] Title II	17,137	0	17,137	0	Under	17,137
00785 20-448[1-4] Title III	7,682	0	7,682	0	Under	7,682
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	59,124	0	59,124	0	Under	59,124
00806 20-4541 ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	Under	49,200
00807 20-4542 ARP ESSER Evidence Based Summer Enrich	16,589	0	16,589	0	Under	16,589
00808 20-4543 ARP ESSER Evidence Based Bynd Sch Day	40,000	0	40,000	0	Under	40,000
00809 20-4544 ARP ESSER NJTSS Mental Health Support	10,425	0	10,425	0	Under	10,425
00814 20-4540 ARP - ESSER	225,254	0	225,254	0	Under	225,254
Total	486,847	0	486,847	0		486,847

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	0	0	0	2,640	(2,640)
88500 20-____-____ Title I	61,436	134,026	195,462	0	64,636	130,826
88520 20-____-____ Title II	17,137	36,725	53,862	0	(2,821)	56,683
88540 20-____-____ Title III	0	7,167	7,167	0	611	6,556
88620 20-____-____ I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	0	0	76,140
88709 20-483-____ CRRSA Act - ESSER II Grant Program	0	44,100	44,100	24,536	8,216	11,347
88710 20-484-____ CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	0	7,011
88711 20-485-____ CRRSA Act - Mental Health Grant	0	42,800	42,800	0	0	42,800
88713 20-487-____ ARP-ESSER Grant Program	225,254	196,990	422,244	0	7,000	415,244
88714 20-488-____ ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	0	49,200
88715 20-489-____ ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	0	11,529	5,061
88716 20-490-____ ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	0	28,493
88717 20-491-____ ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	0	20,459
Total	479,165	484,363	963,528	24,536	91,811	847,180

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

Total assets and resources **\$0.00**

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total Liabilities		\$0.00

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$0.00

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00
	Unappropriated:		
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$0.00
	Total liabilities and fund equity		\$0.00

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

Beverly Vlietstra
Board Secretary

5/30/24
Date

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$214,195.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$214,195.00	
302	Less Revenues	(\$214,195.00)	\$0.00

Total assets and resources

\$214,195.00

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total Liabilities		\$0.00

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances			\$0.00
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Reserved Fund Balance:

761	Capital Reserve Account - July 1		\$0.00	
804	Add: Increase In Capital Reserve		\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs		\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs		\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service		\$0.00	\$0.00
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1		\$0.00	
805	Add: Increase In Sale/Leaseback Reserve		\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve		\$0.00	\$0.00
764	Maintenance Reserve Account - July 1		\$0.00	
806	Add: Increase In Maintenance Reserve		\$0.00	
310	Less: Bud. w/d from Maintenance Reserve		\$0.00	\$0.00
765	Tuition Reserve Account - July 1		\$0.00	
311	Less: Bud. w/d from Tuition Reserve		\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1		\$0.00	
807	Add: Increase In Cur. Exp. Emer. Reserve		\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve		\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1		\$0.00	
810	Add: Increase In Bus Advertising Reserve		\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve		\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1		\$0.00	
811	Add: Increase In Federal Impact Aid (General)		\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)		\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1		\$0.00	
812	Add: Increase In Federal Impact Aid (Capital)		\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)		\$0.00	\$0.00
769	Unemployment Fund - July 1		\$0.00	
	Add: Increase In Unemployment Fund		\$0.00	
878	Less: Bud. w/d from Unemployment Fund		\$0.00	\$0.00
750-752,76x	Other reserves			\$0.00
801	Appropriations		\$214,195.00	
802	Less: Expenditures	\$0.00		
	Less: Encumbrances	\$0.00	\$0.00	\$214,195.00
	Total appropriated			\$214,195.00
	Unappropriated:			
770	Fund balance, July 1			\$0.00
771	Designated fund balance			\$0.00
803	Budgeted fund balance			\$0.00
	Total fund balance			\$214,195.00
	Total liabilities and fund equity			\$214,195.00

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$214,195.00	\$0.00	\$214,195.00
Revenues	(\$214,195.00)	(\$214,195.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$214,195.00)</u>	<u>\$214,195.00</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	214,195	0	214,195	214,195		0
Total		214,195	0	214,195	214,195		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89860	Total Regular Debt Service	214,195	0	214,195	0	0	214,195
Total		214,195	0	214,195	0	0	214,195

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	214,195	0	214,195	214,195		0
Total			214,195	0	214,195	214,195		0
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	24,195	0	24,195	0	0	24,195
89620	40-701-510-910	Redemption of Principal	190,000	0	190,000	0	0	190,000
Total			214,195	0	214,195	0	0	214,195

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 50 FUND 50

Assets and Resources

Assets:

101	Cash in bank		\$29,002.14
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$430.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$2,926.70)	(\$2,926.70)

Total assets and resources

\$26,505.44

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 50 FUND 50

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$430.00
Total Liabilities		\$430.00

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 50 FUND 50				
Fund Balance:				
Appropriated:				
753,754	Reserve for Encumbrances			\$88.48
Reserved Fund Balance:				
761	Capital Reserve Account - July 1	\$0.00		
604	Add: Increase in Capital Reserve	\$0.00		
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00		
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00		
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00		\$0.00
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00		
605	Add: Increase in Sale/Leaseback Reserve	\$0.00		
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00		\$0.00
764	Maintenance Reserve Account - July 1	\$0.00		
606	Add: Increase in Maintenance Reserve	\$0.00		
310	Less: Bud. w/d from Maintenance Reserve	\$0.00		\$0.00
765	Tuition Reserve Account - July 1	\$0.00		
311	Less: Bud. w/d from Tuition Reserve	\$0.00		\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00		
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00		
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00		\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00		
610	Add: Increase in Bus Advertising Reserve	\$0.00		
316	Less: Bud. w/d from Bus Advertising Reserve	\$0.00		\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00		
611	Add: Increase in Federal Impact Aid (General)	\$0.00		
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00		\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00		
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00		
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00		\$0.00
769	Unemployment Fund - July 1	\$0.00		
	Add: Increase in Unemployment Fund	\$0.00		
678	Less: Bud. w/d from Unemployment Fund	\$0.00		\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$0.00		
602	Less: Expenditures	(\$9,219.06)		
	Less: Encumbrances	(\$88.46)	(\$9,307.52)	(\$9,307.52)
	Total appropriated			(\$9,219.06)
Unappropriated:				
770	Fund balance, July 1			\$34,246.63
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$1,047.87
	Total fund balance			\$26,075.44
	Total liabilities and fund equity			\$26,505.44

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 50 FUND 50

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$9,307.52	(\$9,307.52)
Revenues	\$0.00	(\$2,926.70)	\$2,926.70
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Change in Tultion Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$6,380.82</u>	<u>(\$6,380.82)</u>
Less: Adjustment for prior year	(\$1,047.87)	(\$1,047.87)	\$0.00
Budgeted fund balance	<u>(\$1,047.87)</u>	<u>\$5,332.95</u>	<u>(\$6,380.82)</u>

Prepared and submitted by :

Beverly Vlietstra
Board Secretary

5/30/24
Date

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)	0	0	0	2,927		(2,927)
Total	0	0	0	2,927		(2,927)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	0	0	9,219	88	(9,308)
Total	0	0	0	9,219	88	(9,308)

Starting date 7/1/2023 Ending date 7/31/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
99999	0	0	0	2,927		(2,927)
Total	0	0	0	2,927		(2,927)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	0	0	269	731	(1,000)
99999	0	0	0	8,950	(642)	(8,308)
Total	0	0	0	9,219	88	(9,308)

Attachment B

SOUTH HACKENSACK BOARD OF EDUCATION TREASURER'S REPORT

ALL FUNDS

FOR THE MONTH ENDING
JULY 31, 2023

CASH REPORT

Fund	Opening Cash Balance	Cash Receipts This Month	Cash Disbursements This Month	Ending Cash Balances
GENERAL FUNDS				
Fund 10	2,173,330.08	822,436.45	491,895.20	2,503,871.33
Fund 20	22,367.91	-	24,536.25	46,904.16
Fund 30	-	-	-	-
Fund 40	-	-	-	-
Total General Funds	2,150,962.17	822,436.45	516,431.45	2,456,967.17
ENTERPRISE FUNDS				
Fund 50 - Food Service Fund (In General Acct)	36,511.32	-	8,218.06	44,729.38
Fund 50 - Food Service Fund	56,604.81	1,293.11	1,001.00	56,896.92
Total Fund 50 - Food Service Fund	20,093.49	1,293.11	9,219.06	12,167.54
Fund 50 - After School Program (In General Acct)	14,108.37	2,681.55	-	16,789.92
Total Enterprise Funds	34,201.86	3,974.66	9,219.06	28,957.46
TRUST AND AGENCY FUNDS				
Payroll Account	19.71	73,635.77	73,635.77	19.71
Payroll Agency Account	3,022.43	38,695.02	36,924.17	4,793.28
Flexible Spending	1,166.51	4.91	4.72	1,166.70
Unemployment Account	23,117.66	1,765.36	93.63	24,789.39
Total Trust and Agency Funds	27,326.31	114,101.06	110,658.29	30,769.08
OTHER ACCOUNTS				
Fund 50 - Athletic Account (In General Account)	-	-	-	-
Fund 50 - Athletic Account	44.77	0.33	0.42	44.68
Total Fund 50 - Athletic Account	44.77	0.33	0.42	44.68
Scholarship Account	21,960.48	97.04	-	22,057.52
Principal's Account	6,795.30	361.02	624.68	6,531.64
Total Other Accounts	28,800.55	458.39	625.10	28,633.84
Total All Funds	2,241,290.89	940,970.56	636,933.90	2,545,327.55

Beverly Vlietstra

Beverly Vlietstra, Interim Business Administrator

5/30/24

Date

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$2,893,817.74
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$7,259,860.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$385,321.52	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$385,321.52

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$9,809,946.00	
302	Less Revenues	(\$8,940,278.46)	\$869,667.54

Total assets and resources **\$11,408,666.80**

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$1,500.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$1,500.00

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$5,281,792.70

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$991,644.00	
604	Add: Increase in Capital Reserve	\$1,000.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$992,644.00
762	Reserve for Adult Education		\$259,226.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$249,818.00	
606	Add: Increase in Maintenance Reserve	\$500.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$250,318.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$131,424.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$131,424.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$10,008,446.00	
602	Less: Expenditures	(\$860,468.00)	
	Less: Encumbrances	(\$5,281,792.70)	(\$6,142,260.70)
	Total appropriated		\$10,781,590.00
	Unappropriated:		
770	Fund balance, July 1		\$825,576.80
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$200,000.00)
	Total fund balance		\$11,407,166.80
	Total liabilities and fund equity		\$11,408,866.80

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$10,008,446.00	\$6,142,260.70	\$3,866,185.30
Revenues	(\$9,809,946.00)	(\$8,940,278.46)	(\$869,667.54)
Subtotal	<u>\$198,500.00</u>	<u>(\$2,798,017.76)</u>	<u>\$2,996,517.76</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$991,644.00)	\$992,644.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$3,789,661.76)</u>	<u>\$3,989,161.76</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$3,789,661.76)</u>	<u>\$3,989,161.76</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$500.00	(\$249,818.00)	\$250,318.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$4,039,479.76)</u>	<u>\$4,239,479.76</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$4,039,479.76)</u>	<u>\$4,239,479.76</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$4,039,479.76)</u>	<u>\$4,239,479.76</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$4,039,479.76)</u>	<u>\$4,239,479.76</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$4,039,479.76)</u>	<u>\$4,239,479.76</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$4,039,479.76)</u>	<u>\$4,239,479.76</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$200,000.00</u>	<u>(\$4,039,479.76)</u>	<u>\$4,239,479.76</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	9,160,679	0	9,160,679	8,803,873	Under	356,806
00520	SUBTOTAL – Revenues from State Sources	649,267	0	649,267	136,405	Under	512,862
Total		9,809,946	0	9,809,946	8,940,278		869,668
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,158,144	0	2,158,144	194,327	1,807,998	155,819
10300	Total Special Education - Instruction	344,364	0	344,364	0	344,364	0
11160	Total Basic Skills/Remedial – Instruct.	129,184	0	129,184	0	129,184	0
12160	Total Bilingual Education – Instruction	94,862	0	94,862	0	94,362	500
17100	Total School-Sponsored Co/Extra Curricul	117,500	0	117,500	602	77,505	39,393
20620	Total Summer School	15,000	3,300	18,300	33,863	(15,563)	0
29180	Total Undistributed Expenditures - Instr	3,395,519	(13,035)	3,382,484	28,980	591,976	2,761,528
29680	Total Undistributed Expenditures – Atten	6,656	0	6,656	1,109	5,547	0
30620	Total Undistributed Expenditures – Healt	106,480	0	106,480	8,086	95,814	2,581
40580	Total Undistributed Expend – Speech, OT,	159,750	0	159,750	13	80,100	79,638
41080	Total Undist. Expend. – Other Supp. Serv	80,307	0	80,307	0	80,307	0
42200	Total Undist. Expend. – Child Study Team	197,425	0	197,425	24,089	72,759	100,577
43200	Total Undist. Expend. – Improvement of I	160,865	0	160,865	24,316	126,549	10,000
43620	Total Undist. Expend. – Edu. Media Serv.	46,812	0	46,812	5,836	39,976	1,000
44180	Total Undist. Expend. – Instructional St	6,000	0	6,000	1,200	0	4,800
45300	Support Serv. - General Admin	194,923	0	194,923	31,919	116,156	46,848
46160	Support Serv. - School Admin	84,076	0	84,076	12,346	63,721	8,009
47200	Total Undist. Expend. – Central Services	100,821	0	100,821	24,787	66,727	9,307
47620	Total Undist. Expend. – Admin. Info. Tec	3,000	0	3,000	970	0	2,030
51120	Total Undist. Expend. – Oper. & Maint. O	731,357	0	731,357	187,095	413,140	131,122
52480	Total Undist. Expend. – Student Transpor	655,716	0	655,716	58,596	241,404	355,716
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	1,173,476	(3,300)	1,170,176	220,132	814,682	135,362
72020	Total Undistributed Expenditures – Food	27,253	0	27,253	2,205	22,048	3,000
75880	TOTAL EQUIPMENT	0	13,035	13,035	0	13,035	0
76260	Total Facilities Acquisition and Constr	18,956	0	18,956	0	0	18,956
Total		10,008,446	(0)	10,008,446	860,468	5,281,793	3,866,185

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	8,754,670	0	8,754,670	8,754,670		0
00140	10-1310	Tuition from Individuals	1,600	0	1,600	7,175		(5,575)
00170	10-1340	Tuition from Other Sources	42,000	0	42,000	0	Under	42,000
00260	10-1910	Rents and Royalties	0	0	0	14,555		(14,555)
00300	10-1___	Unrestricted Miscellaneous Revenues	360,909	0	360,909	27,473	Under	333,436
00330	10-1___	Interest Earned on Maintenance Reserve	500	0	500	0	Under	500
00340	10-1___	Interest Earned on Capital Reserve Funds	1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid	47,149	0	47,149	0	Under	47,149
00430	10-3131	Extraordinary Aid	150,000	0	150,000	0	Under	150,000
00440	10-3132	Categorical Special Education Aid	315,713	0	315,713	0	Under	315,713
00460	10-3176	Equalization Aid	99,417	0	99,417	99,417		0
00470	10-3177	Categorical Security Aid	36,988	0	36,988	36,988		0
Total			9,809,946	0	9,809,946	8,940,278		869,668

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02000	11-105-100-101	Preschool – Salaries of Teachers	100,188	0	100,188	0	100,188	0
02060	11-110-___-101	Kindergarten – Salaries of Teachers	208,710	0	208,710	0	212,731	(4,021)
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	852,827	0	852,827	4,043	848,784	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	523,641	0	523,641	0	523,641	0
02500	11-150-100-101	Salaries of Teachers	2,000	0	2,000	0	2,000	0
03000	11-190-1__-106	Other Salaries for Instruction	59,403	0	59,403	291	59,112	0
03020	11-190-1__-320	Purchased Professional – Educational Ser	131,103	0	131,103	61,031	0	70,072
03040	11-190-1__-340	Purchased Technical Services	96,521	0	96,521	47,885	21,984	26,652
03060	11-190-1__-[4-5]	Other Purchased Services (400-500 series	92,751	0	92,751	72,680	9,519	10,552
03080	11-190-1__-610	General Supplies	65,500	0	65,500	7,493	29,909	28,099
03100	11-190-1__-640	Textbooks	20,000	0	20,000	0	130	19,870
03120	11-190-1__-8__	Other Objects	5,500	0	5,500	905	0	4,595
07000	11-213-100-101	Salaries of Teachers	344,364	0	344,364	0	344,364	0
11000	11-230-100-101	Salaries of Teachers	129,184	0	129,184	0	129,184	0
12000	11-240-100-101	Salaries of Teachers	94,362	0	94,362	0	94,362	0
12100	11-240-100-610	General Supplies	500	0	500	0	0	500
17000	11-401-100-1__	Salaries	76,000	0	76,000	0	76,000	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	21,500	0	21,500	0	0	21,500
17040	11-401-100-6__	Supplies and Materials	20,000	0	20,000	602	1,505	17,893
20000	11-422-100-101	Salaries of Teachers	15,000	3,300	18,300	33,863	(15,563)	0
29000	11-000-100-561	Tuition to Other LEAs within the State -	1,190,305	0	1,190,305	0	0	1,190,305
29020	11-000-100-562	Tuition to Other LEAs within the State -	1,321,926	(13,035)	1,308,891	28,980	491,574	788,337
29040	11-000-100-563	Tuition to County Voc. School District-R	144,900	0	144,900	0	0	144,900
29060	11-000-100-564	Tuition to County Voc. School District-S	247,320	0	247,320	0	0	247,320
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	378,616	0	378,616	0	100,402	278,216
29100	11-000-100-566	Tuition to Priv. School for the Disabled	94,415	0	94,415	0	0	94,415
29160	11-000-100-569	Tuition – Other	18,035	0	18,035	0	0	18,035

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
29500	11-000-211-1__	Salaries	6,656	0	6,656	1,109	5,547	0
30500	11-000-213-1__	Salaries	95,980	5,104	101,084	7,650	92,130	1,304
30540	11-000-213-3__	Purchased Professional and Technical Ser	7,000	(5,800)	1,200	0	0	1,200
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series	500	0	500	423	0	77
30580	11-000-213-6__	Supplies and Materials	3,000	696	3,696	13	3,684	0
40500	11-000-216-1__	Salaries	68,980	0	68,980	0	68,980	0
40520	11-000-216-320	Purchased Professional – Educational Ser	90,270	0	90,270	0	11,075	79,195
40540	11-000-216-6__	Supplies and Materials	500	0	500	13	45	443
41000	11-000-217-1__	Salaries	80,307	0	80,307	0	80,307	0
42000	11-000-219-104	Salaries of Other Professional Staff	84,730	0	84,730	12,182	72,548	0
42060	11-000-219-320	Purchased Professional – Educational Ser	108,695	0	108,695	11,353	0	97,342
42160	11-000-219-6__	Supplies and Materials	4,000	0	4,000	554	211	3,235
43020	11-000-221-104	Salaries of Other Professional Staff	120,000	0	120,000	19,172	100,828	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	30,865	0	30,865	5,144	25,721	0
43160	11-000-221-6__	Supplies and Materials	5,000	0	5,000	0	0	5,000
43180	11-000-221-8__	Other Objects	5,000	0	5,000	0	0	5,000
43500	11-000-222-1__	Salaries	45,812	0	45,812	5,836	39,976	0
43580	11-000-222-6__	Supplies and Materials	1,000	0	1,000	0	0	1,000
44080	11-000-223-320	Purchased Professional – Educational Ser	6,000	0	6,000	1,200	0	4,800
45000	11-000-230-1__	Salaries	124,427	0	124,427	20,738	103,689	0
45040	11-000-230-331	Legal Services	10,000	0	10,000	3,920	6,080	0
45080	11-000-230-332	Audit Fees	30,000	0	30,000	0	0	30,000
45100	11-000-230-339	Other Purchased Professional Services	7,000	0	7,000	6,465	0	535
45140	11-000-230-530	Communications/Telephone	8,296	0	8,296	(6,146)	5,000	9,442
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	5,200	(697)	4,503	995	1,387	2,122
45200	11-000-230-610	General Supplies	1,000	0	1,000	0	0	1,000
45260	11-000-230-890	Miscellaneous Expenditures	5,000	0	5,000	1,250	0	3,750
45280	11-000-230-895	BOE Membership Dues and Fees	4,000	697	4,697	4,697	0	0
46000	11-000-240-103	Salaries of Principals/Assistant Princip	74,076	0	74,076	12,346	61,730	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	8,000	0	8,000	0	0	8,000
46120	11-000-240-6__	Supplies and Materials	2,000	0	2,000	0	1,991	9
47000	11-000-251-1__	Salaries	78,365	0	78,365	13,362	65,003	0
47020	11-000-251-330	Purchased Professional Services	500	0	500	345	0	155
47040	11-000-251-340	Purchased Technical Services	18,456	0	18,456	10,767	1,724	5,965
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	1,500	0	1,500	214	0	1,286
47100	11-000-251-6__	Supplies and Materials	1,500	0	1,500	0	0	1,500
47180	11-000-251-890	Other Objects	500	0	500	99	0	401
47540	11-000-252-340	Purchased Technical Services	1,500	0	1,500	970	0	530
47580	11-000-252-6__	Supplies and Materials	1,500	0	1,500	0	0	1,500
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	87,426	0	87,426	34,302	26,093	27,031
48540	11-000-261-610	General Supplies	10,000	0	10,000	0	552	9,449

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
49000	11-000-262-1__	Salaries		290,766	0	290,766	45,782	244,984	0
49040	11-000-262-3__	Purchased Professional and Technical Ser		1,000	0	1,000	0	0	1,000
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.		10,000	0	10,000	1,232	6,558	2,211
49120	11-000-262-490	Other Purchased Property Services		25,624	(403)	25,221	3,586	11,414	10,221
49140	11-000-262-520	Insurance		83,771	3,310	87,081	54,557	32,524	0
49160	11-000-262-590	Miscellaneous Purchased Services		5,000	0	5,000	103	4,063	834
49180	11-000-262-610	General Supplies		15,000	0	15,000	1,762	238	13,000
49220	11-000-262-622	Energy (Electricity)		120,000	(4,082)	115,918	13,715	47,105	55,098
49280	11-000-262-8__	Other Objects		2,000	0	2,000	0	0	2,000
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.		9,500	0	9,500	1,070	2,930	5,500
50060	11-000-263-610	General Supplies		2,500	0	2,500	0	0	2,500
51000	11-000-266-1__	Salaries		30,000	1,175	31,175	2,576	27,424	1,175
51020	11-000-266-3__	Purchased Professional and Technical Ser		27,770	4,960	32,730	27,770	4,960	0
51040	11-000-266-420	Cleaning, Repair, and Maintenance Svc.		6,000	(2,000)	4,000	0	3,570	430
51060	11-000-266-610	General Supplies		5,000	(2,960)	2,040	639	726	675
52200	11-000-270-503	Contract Serv.—Aid in Lieu Pymts—Non-Pub		14,000	0	14,000	0	0	14,000
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven		232,444	0	232,444	0	95,000	137,444
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -		15,000	0	15,000	0	0	15,000
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &		127,326	0	127,326	0	29,000	98,326
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC		266,946	0	266,946	58,596	117,404	90,946
71020	11-000-291-220	Social Security Contributions		65,000	0	65,000	9,722	55,278	0
71060	11-000-291-241	Other Retirement Contributions - PERS		102,779	(403)	102,376	0	0	102,376
71140	11-000-291-250	Unemployment Compensation		5,000	0	5,000	0	0	5,000
71160	11-000-291-260	Workmen's Compensation		31,408	403	31,811	31,811	0	0
71180	11-000-291-270	Health Benefits		912,597	(3,300)	909,297	173,910	720,064	15,323
71200	11-000-291-280	Tuition Reimbursement		10,000	0	10,000	0	0	10,000
71220	11-000-291-290	Other Employee Benefits		46,692	0	46,692	4,689	39,340	2,663
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F		27,253	0	27,253	2,205	22,048	3,000
75700	12-000-261-73__	Undist. Expend. —Required Maint. For Sch		0	7,992	7,992	0	7,992	0
75860	12-___-__00-73__	Special Schools (All Programs)		0	5,043	5,043	0	5,043	0
76100	12-000-400-800	Supplies and Materials		18,956	0	18,956	0	0	18,956
Total				10,008,446	(0)	10,008,446	860,468	5,281,793	3,866,185

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$53,014.89)
102-106	Cash Equivalents		\$30,353.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$63,696.32	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$63,696.32

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$486,847.00	
302	Less Revenues	\$0.00	\$486,847.00

Total assets and resources **\$527,881.43**

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$53,014.89)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$41,328.59
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$30,353.00
Total Liabilities		\$71,681.59

Starting date	7/1/2023	Ending date	8/31/2023	Fund: 20	SPECIAL REVENUE FUNDS
Fund Balance:					
Appropriated:					
753,754	Reserve for Encumbrances				\$108,562.24
Reserved Fund Balance:					
761	Capital Reserve Account - July 1			\$0.00	
604	Add: Increase in Capital Reserve			\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs			\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs			\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service			\$0.00	\$0.00
762	Reserve for Adult Education				\$0.00
763	Sale/Leaseback Reserve Account - July 1			\$0.00	
605	Add: Increase in Sale/Leaseback Reserve			\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve			\$0.00	\$0.00
764	Maintenance Reserve Account - July 1			\$0.00	
606	Add: Increase in Maintenance Reserve			\$0.00	
310	Less: Bud. w/d from Maintenance Reserve			\$0.00	\$0.00
765	Tuition Reserve Account - July 1			\$0.00	
311	Less: Bud. w/d from Tuition Reserve			\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1			\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve			\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve			\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1			\$0.00	
610	Add: Increase in Bus Advertising Reserve			\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve			\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1			\$0.00	
611	Add: Increase in Federal Impact Aid (General)			\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)			\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1			\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)			\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)			\$0.00	\$0.00
769	Unemployment Fund - July 1			\$0.00	
	Add: Increase in Unemployment Fund			\$0.00	
678	Less: Bud. w/d from Unemployment Fund			\$0.00	\$0.00
750-752,76x	Other reserves				\$0.00
601	Appropriations			\$916,079.64	
602	Less: Expenditures			(\$30,646.98)	
	Less: Encumbrances			(\$108,562.24)	(\$139,209.22)
	Total appropriated				\$885,432.66
Unappropriated:					
770	Fund balance, July 1				(\$0.18)
771	Designated fund balance				\$0.00
303	Budgeted fund balance				(\$429,232.64)
	Total fund balance				\$456,199.84
	Total liabilities and fund equity				\$527,881.43

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$916,079.64	\$139,209.22	\$776,870.42
Revenues	(\$486,847.00)	\$0.00	(\$486,847.00)
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$429,232.64</u>	<u>\$139,209.22</u>	<u>\$290,023.42</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00830	Total Revenues from Federal Sources	486,847	0	486,847	0	Under	486,847
Total		486,847	0	486,847	0		486,847
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	6,247	6,247	2,640	0	3,607
38740	Total Federal Projects	479,185	430,868	909,833	28,007	108,562	773,263
Total		479,185	436,915	916,080	30,647	108,562	776,870

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00775 20-441[1-6] Title I	61,436	0	61,436	0	Under	61,436
00780 20-445[1-5] Title II	17,137	0	17,137	0	Under	17,137
00785 20-449[1-4] Title III	7,682	0	7,682	0	Under	7,682
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	59,124	0	59,124	0	Under	59,124
00806 20-4541 ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	Under	49,200
00807 20-4542 ARP ESSER Evidence Based Summer Enrich	16,589	0	16,589	0	Under	16,589
00808 20-4543 ARP ESSER Evidence Based Bynd Sch Day	40,000	0	40,000	0	Under	40,000
00809 20-4544 ARP ESSER NJTSS Mental Health Support	10,425	0	10,425	0	Under	10,425
00814 20-4540 ARP - ESSER	225,254	0	225,254	0	Under	225,254
Total	486,847	0	486,847	0		486,847

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	6,247	6,247	2,640	0	3,607
88500 20-___-___ Title I	61,436	72,590	134,026	0	70,476	63,550
88520 20-___-___ Title II	17,137	36,725	53,862	0	(2,821)	56,683
88540 20-___-___ Title III	0	920	920	0	611	309
88620 20-___-___ I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	0	0	76,140
88641 20-223-___- ARP-IDEA Basic Grant Program	0	13,988	13,988	0	13,988	0
88709 20-483-___- CRRSA Act - ESSER II Grant Program	0	44,100	44,100	28,007	7,780	8,313
88710 20-484-___- CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	0	7,011
88711 20-485-___- CRRSA Act - Mental Health Grant	0	42,800	42,800	0	0	42,800
88713 20-487-___- ARP-ESSER Grant Program	225,254	196,990	422,244	0	7,000	415,244
88714 20-488-___- ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	0	49,200
88715 20-489-___- ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	0	11,529	5,061
88716 20-490-___- ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	0	28,493
88717 20-491-___- ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	0	20,459
Total	479,165	436,915	916,080	30,647	108,562	776,870

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash In bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

Total assets and resources **\$0.00**

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances		\$0.00
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Reserved Fund Balance:

781	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00

Unappropriated:

770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00

Total fund balance			\$0.00
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Total liabilities and fund equity			<u>\$0.00</u>
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Starting date 7/1/2023 Ending date 8/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Capital Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Sale/Leaseback Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Maintenance Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Emergency Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Tuition Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Federal Impact Aid (General):			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash In bank		(\$12,097.50)
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$214,195.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$214,195.00	
302	Less Revenues	(\$214,195.00)	\$0.00

Total assets and resources **\$202,097.50**

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$12,097.50)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total Liabilities		\$0.00

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$0.00

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
804	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
805	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
806	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
807	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
810	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
766	Federal Impact Aid (General) - July 1	\$0.00	
811	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
812	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
878	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

801	Appropriations	\$214,195.00	
802	Less: Expenditures	(\$12,097.50)	
	Less: Encumbrances	\$0.00	(\$12,097.50)
	Total appropriated		\$202,097.50

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance \$202,097.50

Total liabilities and fund equity \$202,097.50

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$214,195.00	\$12,097.50	\$202,097.50
Revenues	(\$214,195.00)	(\$214,195.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	214,195	0	214,195	214,195		0
Total		214,195	0	214,195	214,195		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89880	Total Regular Debt Service	214,195	0	214,195	12,098	0	202,098
Total		214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	214,195	0	214,195	214,195		0
Total			214,195	0	214,195	214,195		0

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	24,195	0	24,195	12,098	0	12,098
99620	40-701-510-910	Redemption of Principal	190,000	0	190,000	0	0	190,000
Total			214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 50 FUND 50

Assets and Resources

Assets:

101	Cash in bank		\$27,452.09
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$430.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$4,327.32)	(\$4,327.32)

Total assets and resources **\$23,554.77**

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 50 FUND 50

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$430.00
Total liabilities		\$430.00

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 50 FUND 50

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances		(\$2,862.21)
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Reserved Fund Balance:

781	Capital Reserve Account - July 1	\$0.00	
804	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
782	Reserve for Adult Education		\$0.00
783	Sale/Leaseback Reserve Account - July 1	\$0.00	
805	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
784	Maintenance Reserve Account - July 1	\$0.00	
806	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
785	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
786	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
807	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
810	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
811	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
812	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
878	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
801	Appropriations	\$42,000.00	
802	Less: Expenditures	(\$12,169.73)	
	Less: Encumbrances	\$2,862.21	(\$9,307.52)
	Total appropriated		\$29,830.27
	Unappropriated:		
770	Fund balance, July 1		\$34,248.63
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$40,952.13)
	Total fund balance		\$23,124.77
	Total liabilities and fund equity		<u>\$23,564.77</u>

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 50 FUND 50

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$42,000.00	\$9,307.52	\$32,692.48
Revenues	\$0.00	(\$4,327.32)	\$4,327.32
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$42,000.00</u>	<u>\$4,980.20</u>	<u>\$37,019.80</u>
Less: Adjustment for prior year	(\$1,047.87)	(\$1,047.87)	\$0.00
Budgeted fund balance	<u>\$40,952.13</u>	<u>\$3,932.33</u>	<u>\$37,019.80</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)	0	0	0	4,327		(4,327)
Total	0	0	0	4,327		(4,327)

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	42,000	42,000	12,170	(2,862)	32,692
Total	0	42,000	42,000	12,170	(2,862)	32,692

Starting date 7/1/2023 Ending date 8/31/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
99999	0	0	0	4,327		(4,327)
Total	0	0	0	4,327		(4,327)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	7,000	7,000	538	462	6,000
99999	0	35,000	35,000	11,631	(3,324)	26,692
Total	0	42,000	42,000	12,170	(2,862)	32,692

**SOUTH HACKENSACK BOARD OF EDUCATION
TREASURER'S REPORT**

ALL FUNDS

**FOR THE MONTH ENDING
AUGUST 31, 2023**

CASH REPORT				
Fund	Opening Cash Balance	Cash Receipts This Month	Cash Disbursements This Month	Ending Cash Balances
GENERAL FUNDS				
Fund 10-101	2,903,871.32	781,481.43	391,535.02	2,493,817.73
Fund 10-116	(45,904.16)	-	6,110.33	(51,014.49)
Fund 20	-	-	-	-
Fund 30	-	-	12,097.50	(12,097.50)
Fund 40	-	-	-	-
Total General Funds	2,457,967.17	781,481.43	409,743.25	2,829,705.35
ENTERPRISE FUNDS				
Fund 50 - Food Service Fund (In General Acct)	(44,729.38)	-	2,950.67	(47,680.05)
Fund 50 - Food Service Fund	56,896.92	285.24	-	57,182.16
Total Fund 50 - Food Service Fund	12,167.54	285.24	2,950.67	9,502.11
Fund 50 - After School Program (In General Acct)	16,789.92	1,115.52	-	17,905.44
Total Enterprise Funds	28,957.46	1,400.76	2,950.67	27,407.55
TRUST AND AGENCY FUNDS				
Payroll Account	19.71	58,101.40	58,101.40	19.71
Payroll Agency Account	4,793.28	33,500.45	33,350.01	4,943.72
Flexible Spending	1,166.70	5.00	4.91	1,166.79
Unemployment Account	24,789.34	106.36	101.42	24,794.33
Total Trust and Agency Funds	30,769.08	91,713.21	91,557.74	30,924.55
OTHER ACCOUNTS				
Fund 50 - Athletic Account (In General Account)	-	-	-	-
Fund 50 - Athletic Account	44.68	0.19	0.33	44.54
Total Fund 50 - Athletic Account	44.68	0.19	0.33	44.54
Scholarship Account	22,057.52	99.33	-	22,156.85
Principal's Account	6,531.64	29.03	-	6,560.67
Total Other Accounts	28,633.84	128.55	0.33	28,762.66
Total All Funds	2,496,727.55	874,723.95	504,251.99	2,867,199.51

Beverly V. Lietz

Beverly Lietz, Interim Business Administrator

5/30/24

Date

**SOUTH HACKENSACK BOARD OF EDUCATION
TREASURER'S REPORT**

ALL FUNDS

**FOR THE MONTH ENDING
SEPTEMBER 30, 2023**

CASH REPORT

Fund	Opening Cash Balance	Cash Receipts This Month	Cash Disbursements This Month	Ending Cash Balances
GENERAL FUNDS				
Fund 10	2,893,817.74	1,116,812.12	592,284.51	3,418,345.35
Fund 20	(53,014.89)	-	150,812.66	(203,827.55)
Fund 30	-	-	-	-
Fund 40	(12,097.50)	-	-	(12,097.50)
Fund 50	-	-	-	-
Total General Funds	2,828,705.35	1,116,812.12	743,097.17	3,202,420.30
ENTERPRISE FUNDS				
Fund 50 - Food Service Fund (In General Acct)	(47,680.05)	-	886.10	(48,566.15)
Fund 50 - Food Service Fund	57,182.16	1,446.39	-	58,628.55
Total Fund 50 - Food Service Fund	9,502.11	1,446.39	886.10	10,062.40
Fund 50 - After School Program (In General Acct)	17,905.44	3,367.12	-	21,272.56
Total Enterprise Funds	27,407.55	4,813.51	886.10	31,334.96
TRUST AND AGENCY FUNDS				
Payroll Account	19.71	193,773.29	193,773.29	19.71
Payroll Agency Account	4,943.72	159,233.89	163,436.44	741.17
Flexible Spending	1,166.79	4.72	5.00	1,166.51
Unemployment Account	24,794.33	100.33	2,686.36	22,208.30
Total Trust and Agency Funds	30,924.55	353,112.23	359,901.09	24,135.69
OTHER ACCOUNTS				
Fund 50 - Athletic Account (In General Account)	-	-	-	-
Fund 50 - Athletic Account	44.54	5,007.05	120.19	4,931.40
Total Fund 50 - Athletic Account	44.54	5,007.05	120.19	4,931.40
Scholarship Account	22,156.85	94.11	-	22,250.96
Principal's Account	6,560.67	1,559.42	200.00	7,920.09
Total Other Accounts	28,762.06	6,660.58	320.19	35,102.45
Total All Funds	2,915,799.51	1,481,398.44	1,104,204.55	3,292,993.40

Beverly Viletstra

Beverly Viletstra, Interim Business Administrator

5/30/24

Date

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$3,418,345.35
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$6,512,455.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$129,171.74	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$129,171.74

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$9,809,946.00	
302	Less Revenues	(\$8,985,305.61)	\$824,640.39

Total assets and resources **\$10,824,612.48**

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$1,500.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$1,500.00

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$5,145,369.32
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Reserved Fund Balance:

781	Capital Reserve Account - July 1	\$991,844.00
604	Add: Increase in Capital Reserve	\$1,000.00
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00
		\$992,844.00
782	Reserve for Adult Education	\$259,226.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00
605	Add: Increase in Sale/Leaseback Reserve	\$0.00
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00
		\$0.00
784	Maintenance Reserve Account - July 1	\$249,818.00
606	Add: Increase in Maintenance Reserve	\$500.00
310	Less: Bud. w/d from Maintenance Reserve	\$0.00
		\$250,318.00
785	Tuition Reserve Account - July 1	\$0.00
311	Less: Bud. w/d from Tuition Reserve	\$0.00
		\$0.00
786	Reserve for Cur. Exp. Emergencies - July 1	\$0.00
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00
		\$0.00
755	Reserve for Bus Advertising - July 1	\$131,424.00
610	Add: Increase in Bus Advertising Reserve	\$0.00
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00
		\$131,424.00
756	Federal Impact Aid (General) - July 1	\$0.00
611	Add: Increase in Federal Impact Aid (General)	\$0.00
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00
		\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00
		\$0.00
769	Unemployment Fund - July 1	\$0.00
	Add: Increase in Unemployment Fund	\$0.00
678	Less: Bud. w/d from Unemployment Fund	\$0.00
		\$0.00
750-752,76x	Other reserves	\$0.00
601	Appropriations	\$10,008,446.00
602	Less: Expenditures	(\$1,384,522.32)
	Less: Encumbrances	(\$5,145,369.32)
		(\$6,529,891.64)
	Total appropriated	\$10,257,535.88

Unappropriated:

770	Fund balance, July 1	\$825,576.80
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$200,000.00)

Total fund balance	\$10,883,112.48
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Total liabilities and fund equity	<u>\$10,884,612.48</u>
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Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$10,008,446.00	\$6,529,891.64	\$3,478,554.36
Revenues	(\$9,809,946.00)	(\$8,985,305.61)	(\$824,640.39)
Subtotal	<u>\$198,500.00</u>	<u>(\$2,455,413.97)</u>	<u>\$2,653,913.97</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$991,644.00)	\$992,644.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$198,500.00</u>	<u>(\$3,447,057.97)</u>	<u>\$3,646,557.97</u>
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$198,500.00</u>	<u>(\$3,447,057.97)</u>	<u>\$3,646,557.97</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$500.00	(\$249,818.00)	\$250,318.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,696,875.97)</u>	<u>\$3,896,875.97</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,696,875.97)</u>	<u>\$3,896,875.97</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,696,875.97)</u>	<u>\$3,896,875.97</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,696,875.97)</u>	<u>\$3,896,875.97</u>
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,696,875.97)</u>	<u>\$3,896,875.97</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$3,696,875.97)</u>	<u>\$3,896,875.97</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$200,000.00</u>	<u>(\$3,696,875.97)</u>	<u>\$3,896,875.97</u>

Prepared and submitted by :

Beverly Vlietstra
Board Secretary

Date

5/30/24

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	9,160,679	0	9,160,679	8,848,901	Under	311,778
00520	SUBTOTAL – Revenues from State Sources	649,267	0	649,267	136,405	Under	512,862
Total		9,809,946	0	9,809,946	8,985,306		824,640
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,158,144	0	2,158,144	391,125	1,619,163	147,856
10300	Total Special Education - Instruction	344,364	0	344,364	33,437	310,927	0
11160	Total Basic Skills/Remedial – Instruct.	129,184	0	129,184	6,545	122,639	0
12160	Total Bilingual Education – Instruction	94,862	0	94,862	9,436	84,926	500
17100	Total School-Sponsored Co/Extra Curricul	117,500	0	117,500	8,051	75,775	33,674
20620	Total Summer School	15,000	3,300	18,300	33,863	(15,563)	0
29180	Total Undistributed Expenditures - Instr	3,395,519	(13,035)	3,382,484	106,895	900,550	2,375,039
29680	Total Undistributed Expenditures – Atten	6,656	0	6,656	1,664	4,992	0
30620	Total Undistributed Expenditures – Healt	106,480	0	106,480	9,296	94,685	2,499
40580	Total Undistributed Expend – Speech, OT,	159,750	0	159,750	5,807	74,306	79,638
41080	Total Undist. Expend. – Other Supp. Serv	80,307	0	80,307	7,393	72,914	0
42200	Total Undist. Expend. – Child Study Team	197,425	0	197,425	38,486	58,550	100,389
43200	Total Undist. Expend. – Improvement of I	160,865	0	160,865	36,474	114,391	10,000
43620	Total Undist. Expend. – Edu. Media Serv.	46,812	0	46,812	5,836	39,976	1,000
44180	Total Undist. Expend. – Instructional St	6,000	0	6,000	1,200	809	3,991
45300	Support Serv. - General Admin	194,923	0	194,923	43,825	104,906	46,192
46160	Support Serv. - School Admin	84,076	0	84,076	20,510	55,557	8,009
47200	Total Undist. Expend. – Central Services	100,821	0	100,821	33,223	60,047	7,551
47620	Total Undist. Expend. – Admin. Info. Tec	3,000	0	3,000	970	0	2,030
51120	Total Undist. Expend. – Oper. & Maint. O	731,357	0	731,357	225,912	373,907	131,537
52480	Total Undist. Expend. – Student Transpor	655,716	0	655,716	67,048	233,252	355,416
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	1,173,476	(3,300)	1,170,176	286,227	732,672	151,277
72020	Total Undistributed Expenditures – Food	27,253	0	27,253	3,307	20,946	3,000
75880	TOTAL EQUIPMENT	0	13,035	13,035	7,992	5,043	0
76260	Total Facilities Acquisition and Constr	18,956	0	18,956	0	0	18,956
Total		10,008,446	(0)	10,008,446	1,384,522	5,145,369	3,478,554

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:				Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy		8,754,670	0	8,754,670	8,754,670		0
00140	10-1310	Tuition from Individuals		1,800	0	1,800	12,635		(11,035)
00170	10-1340	Tuition from Other Sources		42,000	0	42,000	0	Under	42,000
00260	10-1910	Rents and Royalties		0	0	0	41,901		(41,901)
00300	10-1___	Unrestricted Miscellaneous Revenues		360,909	0	360,909	39,695	Under	321,214
00330	10-1___	Interest Earned on Maintenance Reserve		500	0	500	0	Under	500
00340	10-1___	Interest Earned on Capital Reserve Funds		1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid		47,149	0	47,149	0	Under	47,149
00430	10-3131	Extraordinary Aid		150,000	0	150,000	0	Under	150,000
00440	10-3132	Categorical Special Education Aid		315,713	0	315,713	0	Under	315,713
00460	10-3176	Equalization Aid		99,417	0	99,417	99,417		0
00470	10-3177	Categorical Security Aid		36,988	0	36,988	36,988		0
Total				9,809,946	0	9,809,946	8,985,306		824,640

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02000	11-105-100-101	Preschool – Salaries of Teachers		100,188	0	100,188	9,019	91,169	0
02080	11-110-___-101	Kindergarten – Salaries of Teachers		208,710	0	208,710	18,365	194,366	(4,021)
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers		852,827	0	852,827	93,367	759,460	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers		523,641	0	523,641	51,329	472,312	0
02500	11-150-100-101	Salaries of Teachers		2,000	0	2,000	0	2,000	0
03000	11-190-1___-106	Other Salaries for Instruction		59,403	0	59,403	3,485	55,918	0
03020	11-190-1___-320	Purchased Professional – Educational Ser		131,103	0	131,103	61,031	0	70,072
03040	11-190-1___-340	Purchased Technical Services		96,521	0	96,521	51,416	16,452	28,653
03060	11-190-1___-4-5	Other Purchased Services (400-500 series		92,751	0	92,751	77,496	9,388	5,867
03080	11-190-1___-610	General Supplies		65,500	0	65,500	24,583	16,098	24,819
03100	11-190-1___-640	Textbooks		20,000	0	20,000	130	0	19,870
03120	11-190-1___-8___	Other Objects		5,500	0	5,500	905	0	4,595
07000	11-213-100-101	Salaries of Teachers		344,364	0	344,364	33,437	310,927	0
11000	11-230-100-101	Salaries of Teachers		129,184	0	129,184	6,545	122,639	0
12000	11-240-100-101	Salaries of Teachers		94,362	0	94,362	9,436	84,926	0
12100	11-240-100-610	General Supplies		500	0	500	0	0	500
17000	11-401-100-1___	Salaries		76,000	0	76,000	1,845	74,355	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)		21,500	5,000	26,500	5,000	0	21,500
17040	11-401-100-6___	Supplies and Materials		20,000	(5,000)	15,000	1,406	1,420	12,174
20000	11-422-100-101	Salaries of Teachers		15,000	3,300	18,300	33,863	(15,563)	0
29000	11-000-100-561	Tuition to Other LEAs within the State -		1,190,305	0	1,190,305	0	0	1,190,305
29020	11-000-100-562	Tuition to Other LEAs within the State -		1,321,926	(13,035)	1,308,891	90,988	816,055	401,848
29040	11-000-100-563	Tuition to County Voc. School District-R		144,900	0	144,900	0	0	144,900
29060	11-000-100-564	Tuition to County Voc. School District-S		247,320	0	247,320	0	0	247,320
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools		378,618	0	378,618	15,907	84,495	278,216
29100	11-000-100-566	Tuition to Prtv. School for the Disabled		94,415	0	94,415	0	0	94,415
29160	11-000-100-569	Tuition – Other		18,035	0	18,035	0	0	18,035

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
29500 11-000-211-1__ Salaries	6,656	0	6,656	1,864	4,992	0
30500 11-000-213-1__ Salaries	95,980	5,104	101,084	7,650	92,130	1,304
30540 11-000-213-3__ Purchased Professional and Technical Ser	7,000	(5,800)	1,200	0	0	1,200
30580 11-000-213-[4-5] Other Purchased Services (400-500 series	500	0	500	508	0	(8)
30580 11-000-213-6__ Supplies and Materials	3,000	696	3,696	1,138	2,555	3
40500 11-000-216-1__ Salaries	68,980	0	68,980	1,164	67,816	0
40520 11-000-216-320 Purchased Professional – Educational Ser	90,270	0	90,270	4,585	6,490	79,195
40540 11-000-216-6__ Supplies and Materials	500	0	500	58	0	443
41000 11-000-217-1__ Salaries	80,307	0	80,307	7,393	72,914	0
42000 11-000-219-104 Salaries of Other Professional Staff	84,730	0	84,730	28,381	58,349	0
42060 11-000-219-320 Purchased Professional – Educational Ser	108,695	0	108,695	11,353	0	97,342
42160 11-000-219-6__ Supplies and Materials	4,000	0	4,000	752	201	3,047
43020 11-000-221-104 Salaries of Other Professional Staff	120,000	0	120,000	28,758	91,242	0
43040 11-000-221-105 Salaries of Secretarial & Clerical Assis	30,865	0	30,865	7,716	23,149	0
43160 11-000-221-6__ Supplies and Materials	5,000	0	5,000	0	0	5,000
43180 11-000-221-8__ Other Objects	5,000	0	5,000	0	0	5,000
43500 11-000-222-1__ Salaries	45,812	0	45,812	5,836	39,976	0
43580 11-000-222-6__ Supplies and Materials	1,000	0	1,000	0	0	1,000
44080 11-000-223-320 Purchased Professional – Educational Ser	6,000	0	6,000	1,200	809	3,991
45000 11-000-230-1__ Salaries	124,427	0	124,427	31,107	93,320	0
45040 11-000-230-331 Legal Services	10,000	0	10,000	4,480	5,520	0
45060 11-000-230-332 Audit Fees	30,000	0	30,000	0	0	30,000
45100 11-000-230-339 Other Purchased Professional Services	7,000	0	7,000	6,465	0	535
45140 11-000-230-530 Communications/Telephone	8,296	0	8,296	(5,646)	5,000	8,942
45180 11-000-230-590 Misc Purch Services (400-500 series, O/T	5,200	(697)	4,503	1,472	1,059	1,972
45200 11-000-230-610 General Supplies	1,000	0	1,000	0	6	994
45260 11-000-230-890 Miscellaneous Expenditures	5,000	0	5,000	1,250	0	3,750
45280 11-000-230-895 BOE Membership Dues and Fees	4,000	697	4,697	4,697	0	0
46000 11-000-240-103 Salaries of Principals/Assistant Princip	74,076	0	74,076	18,519	55,557	0
46100 11-000-240-[4-5] Other Purchased Services (400-500 series	8,000	0	8,000	0	0	8,000
46120 11-000-240-6__ Supplies and Materials	2,000	0	2,000	1,991	0	9
47000 11-000-251-1__ Salaries	78,365	0	78,365	20,042	58,323	0
47020 11-000-251-330 Purchased Professional Services	500	0	500	345	0	155
47040 11-000-251-340 Purchased Technical Services	18,456	0	18,456	12,523	1,724	4,209
47060 11-000-251-592 Misc. Purch. Services (400-500 Series, O	1,500	0	1,500	214	0	1,286
47100 11-000-251-6__ Supplies and Materials	1,500	0	1,500	0	0	1,500
47180 11-000-251-890 Other Objects	500	0	500	99	0	401
47540 11-000-252-340 Purchased Technical Services	1,500	0	1,500	970	0	530
47580 11-000-252-6__ Supplies and Materials	1,500	0	1,500	0	0	1,500
48520 11-000-261-420 Cleaning, Repair, and Maintenance Servic	87,426	5,000	92,426	32,898	25,878	33,650
48540 11-000-261-610 General Supplies	10,000	0	10,000	756	0	9,244

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
49000	11-000-262-1__	Salaries	290,766	0	290,766	69,004	221,762	0
49040	11-000-262-3__	Purchased Professional and Technical Ser	1,000	0	1,000	0	0	1,000
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	10,000	0	10,000	1,847	5,942	2,211
49120	11-000-262-490	Other Purchased Property Services	25,624	(403)	25,221	5,400	9,600	10,221
49140	11-000-262-520	Insurance	83,771	3,310	87,081	54,557	32,524	0
49160	11-000-262-590	Miscellaneous Purchased Services	5,000	0	5,000	3,328	945	727
49180	11-000-262-610	General Supplies	15,000	0	15,000	2,317	615	12,067
49220	11-000-262-822	Energy (Electricity)	120,000	(9,082)	110,918	18,408	42,413	50,098
49280	11-000-262-8__	Other Objects	2,000	0	2,000	0	0	2,000
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	9,500	0	9,500	1,795	2,205	5,500
50060	11-000-263-610	General Supplies	2,500	0	2,500	0	0	2,500
51000	11-000-266-1__	Salaries	30,000	1,175	31,175	4,181	25,819	1,175
51020	11-000-266-3__	Purchased Professional and Technical Ser	27,770	4,960	32,730	27,770	4,960	0
51040	11-000-266-420	Cleaning, Repair, and Maintenance Svc.	6,000	(2,000)	4,000	2,455	1,075	470
51060	11-000-266-610	General Supplies	5,000	(2,960)	2,040	1,196	169	675
52200	11-000-270-503	Contract Serv.-Aid in Lieu Pymts-Non-Pub	14,000	0	14,000	300	0	13,700
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	232,444	0	232,444	0	95,000	137,444
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	15,000	0	15,000	0	0	15,000
52360	11-000-270-517	Contract Serv. (Reg. Students) - ESCs &	127,326	0	127,326	0	29,000	98,326
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) - ESC	266,946	0	266,946	66,748	109,252	90,946
71020	11-000-291-220	Social Security Contributions	65,000	0	65,000	12,665	52,335	0
71060	11-000-291-241	Other Retirement Contributions - PERS	102,779	(403)	102,376	0	0	102,376
71140	11-000-291-250	Unemployment Compensation	5,000	0	5,000	0	0	5,000
71160	11-000-291-260	Workmen's Compensation	31,408	403	31,811	31,811	0	0
71180	11-000-291-270	Health Benefits	912,597	(3,300)	909,297	235,229	640,700	33,368
71200	11-000-291-280	Tuition Reimbursement	10,000	0	10,000	1,800	0	8,200
71220	11-000-291-290	Other Employee Benefits	46,692	0	46,692	4,722	39,637	2,333
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	27,253	0	27,253	3,307	20,946	3,000
75700	12-000-261-73__	Undist. Expend. -Required Maint. For Sch	0	7,992	7,992	7,992	0	0
75860	12-___-__00-73__	Special Schools (All Programs)	0	5,043	5,043	0	5,043	0
76100	12-000-400-600	Supplies and Materials	18,956	0	18,956	0	0	18,956
Total			10,008,446	(0)	10,008,446	1,384,522	5,145,369	3,478,554

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$203,827.55)
102-106	Cash Equivalents		\$30,353.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$63,696.32	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$63,696.32

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$885,731.68	
302	Less Revenues	\$0.00	\$885,731.68

Total assets and resources

\$775,953.45

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$203,827.55)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$41,328.59
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$30,353.00
Total liabilities		\$71,681.59

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS				
Fund Balance:				
Appropriated:				
753,754	Reserve for Encumbrances			\$407,951.07
Reserved Fund Balance:				
761	Capital Reserve Account - July 1	\$0.00		
604	Add: Increase in Capital Reserve	\$0.00		
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00		
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00		
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00		\$0.00
762	Reserve for Adult Education			\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00		
605	Add: Increase in Sale/Leaseback Reserve	\$0.00		
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00		\$0.00
764	Maintenance Reserve Account - July 1	\$0.00		
606	Add: Increase in Maintenance Reserve	\$0.00		
310	Less: Bud. w/d from Maintenance Reserve	\$0.00		\$0.00
765	Tuition Reserve Account - July 1	\$0.00		
311	Less: Bud. w/d from Tuition Reserve	\$0.00		\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00		
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00		
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00		\$0.00
765	Reserve for Bus Advertising - July 1	\$0.00		
610	Add: Increase in Bus Advertising Reserve	\$0.00		
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00		\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00		
611	Add: Increase in Federal Impact Aid (General)	\$0.00		
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00		\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00		
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00		
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00		\$0.00
769	Unemployment Fund - July 1	\$0.00		
	Add: Increase in Unemployment Fund	\$0.00		
678	Less: Bud. w/d from Unemployment Fund	\$0.00		\$0.00
750-752,76x	Other reserves			\$0.00
601	Appropriations	\$868,927.30		
602	Less: Expenditures	(\$181,459.64)		
	Less: Encumbrances	(\$407,951.07)	(\$589,410.71)	\$279,516.59
	Total appropriated			\$687,467.66
Unappropriated:				
770	Fund balance, July 1			(\$0.18)
771	Designated fund balance			\$0.00
303	Budgeted fund balance			\$16,804.38
	Total fund balance			\$704,271.86
	Total liabilities and fund equity			\$775,953.45

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$868,927.30	\$589,410.71	\$279,516.59
Revenues	(\$885,731.68)	\$0.00	(\$885,731.68)
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$589,410.71	(\$606,215.09)
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	(\$16,804.38)	\$589,410.71	(\$606,215.09)

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra 5/30/24

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00830	Total Revenues from Federal Sources	488,847	398,885	885,732	0	Under	885,732
	Total	488,847	398,885	885,732	0		885,732
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	(Total of Accounts W/O a Grid# Assigned)	0	6,247	6,247	2,640	0	3,607
88740	Total Federal Projects	479,165	383,515	862,680	178,820	407,951	275,910
	Total	479,165	389,762	868,927	181,460	407,951	279,517

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00775 20-441[1-6] Title I	61,436	49,912	111,348	0	Under	111,348
00780 20-445[1-5] Title II	17,137	12,251	29,388	0	Under	29,388
00785 20-449[1-4] Title III	7,682	0	7,682	0	Under	7,682
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	0	Under	76,140
00806 20-4541 ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	Under	49,200
00807 20-4542 ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	0	Under	16,590
00808 20-4543 ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	Under	28,493
00809 20-4544 ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	Under	20,459
00814 20-4540 ARP - ESSER	225,254	197,090	422,344	0	Under	422,344
00823 20-4534 CRRSA Act - ESSER II	0	74,277	74,277	0	Under	74,277
00824 20-4535 CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	Under	7,011
00826 20-4536 CRRSA Act - Mental Health Grant	0	42,800	42,800	0	Under	42,800
Total	486,647	398,885	885,732	0		885,732

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	6,247	6,247	2,640	0	3,607
88500 20-___-___-___ Title I	61,436	49,912	111,348	35,719	57,434	16,195
88520 20-___-___-___ Title II	17,137	12,251	29,388	6,252	16,085	7,051
88540 20-___-___-___ Title III	0	920	920	0	611	309
88620 20-___-___-___ I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	0	76,140	0
88641 20-223-___-___ ARP-IDEA Basic Grant Program	0	13,988	13,988	13,988	0	0
88709 20-483-___-___ CRRSA Act - ESSER II Grant Program	0	44,100	44,100	34,750	9,349	0
88710 20-484-___-___ CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	0	7,011
88711 20-485-___-___ CRRSA Act - Mental Health Grant	0	42,800	42,800	42,800	0	0
88713 20-487-___-___ ARP-ESSER Grant Program	225,254	196,990	422,244	45,310	236,803	140,131
88714 20-488-___-___ ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	0	49,200
88715 20-489-___-___ ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	0	11,529	5,061
88716 20-490-___-___ ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	0	28,493
88717 20-491-___-___ ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	0	20,459
Total	479,165	389,762	868,927	181,460	407,951	279,517

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash In bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

Total assets and resources **\$0.00**

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total Liabilities		\$0.00

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$0.00
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Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
804	Add: Increase In Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
805	Add: Increase In Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
806	Add: Increase In Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
807	Add: Increase In Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
810	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
811	Add: Increase In Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
812	Add: Increase In Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
878	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
801	Appropriations	\$0.00	
802	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00
	Unappropriated:		
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$0.00
	Total liabilities and fund equity		<u>\$0.00</u>

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$12,097.50)
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$214,195.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$214,195.00	
302	Less Revenues	(\$214,195.00)	\$0.00

Total assets and resources

\$202,097.50

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$12,097.50)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$0.00

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase In Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase In Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase In Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase In Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase In Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase In Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase In Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase In Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

601	Appropriations	\$214,195.00	
602	Less: Expenditures	(\$12,097.50)	
	Less: Encumbrances	\$0.00	(\$12,097.50)
	Total appropriated		\$202,097.50

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance	\$202,097.50
Total liabilities and fund equity	<u>\$202,097.50</u>

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$214,195.00	\$12,097.50	\$202,097.50
Revenues	(\$214,195.00)	(\$214,195.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>

Prepared and submitted by :


Board Secretary

Date

5/30/24

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	214,195	0	214,195	214,195		0
	Total	214,195	0	214,195	214,195		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	214,195	0	214,195	12,098	0	202,098
	Total	214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	214,195	0	214,195	214,195		0
Total			214,195	0	214,195	214,195		0
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	24,195	0	24,195	12,098	0	12,098
89620	40-701-510-810	Redemption of Principal	190,000	0	190,000	0	0	190,000
Total			214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Assets and Resources

Assets:

101	Cash In bank		\$36,288.36
102-108	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$430.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$14,147.69)	(\$14,147.69)

Total assets and resources **\$22,548.67**

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$430.00
Total Liabilities		\$430.00

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$51,131.69
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$117,000.00	
602	Less: Expenditures	(\$13,175.83)	
	Less: Encumbrances	(\$51,131.69)	(\$64,307.52)
	Total appropriated		\$103,824.17
Unappropriated:			
770	Fund balance, July 1		\$34,246.63
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$115,952.13)
	Total fund balance		\$22,118.67
	Total liabilities and fund equity		<u>\$22,548.67</u>

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$117,000.00	\$64,307.52	\$52,692.48
Revenues	\$0.00	(\$14,147.69)	\$14,147.69
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$117,000.00</u>	<u>\$50,159.83</u>	<u>\$66,840.17</u>
Less: Adjustment for prior year	(\$1,047.87)	(\$1,047.87)	\$0.00
Budgeted fund balance	<u>\$115,952.13</u>	<u>\$49,111.96</u>	<u>\$66,840.17</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)	0	0	0	14,148		(14,148)
Total	0	0	0	14,148		(14,148)

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	117,000	117,000	13,176	51,132	52,692
Total	0	117,000	117,000	13,176	51,132	52,692

Starting date 7/1/2023 Ending date 9/30/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
99999	0	0	0	14,148		(14,148)
Total	0	0	0	14,148		(14,148)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	7,000	7,000	1,424	(424)	6,000
99999	0	110,000	110,000	11,751	51,558	48,692
Total	0	117,000	117,000	13,176	51,132	52,692

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$3,563,476.80
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$5,765,050.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$99,238.02	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$99,238.02

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$9,809,946.00	
302	Less Revenues	(\$9,031,659.76)	\$778,286.24

Total assets and resources **\$10,208,050.86**

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$1,500.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total Liabilities		\$1,500.00

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$6,025,946.35

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$991,644.00	
604	Add: Increase in Capital Reserve	\$1,000.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$992,644.00
762	Reserve for Adult Education		\$259,226.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$249,818.00	
606	Add: Increase in Maintenance Reserve	\$500.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$250,318.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$131,424.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$131,424.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

601	Appropriations	\$10,008,446.00	
602	Less: Expenditures	(\$2,063,083.94)	
	Less: Encumbrances	(\$6,025,946.35)	(\$8,089,030.29)
	Total appropriated		\$9,578,974.06

Unappropriated:

770	Fund balance, July 1	\$825,576.80
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$200,000.00)

Total fund balance \$10,204,550.86

Total liabilities and fund equity \$10,206,050.86

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$10,008,446.00	\$8,089,030.29	\$1,919,415.71
Revenues	(\$9,809,946.00)	(\$9,031,659.76)	(\$778,286.24)
Subtotal	<u>\$198,500.00</u>	<u>(\$942,629.47)</u>	<u>\$1,141,129.47</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$991,644.00)	\$992,644.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$1,934,273.47)</u>	<u>\$2,133,773.47</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$1,934,273.47)</u>	<u>\$2,133,773.47</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$500.00	(\$249,818.00)	\$250,318.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,184,091.47)</u>	<u>\$2,384,091.47</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,184,091.47)</u>	<u>\$2,384,091.47</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,184,091.47)</u>	<u>\$2,384,091.47</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,184,091.47)</u>	<u>\$2,384,091.47</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,184,091.47)</u>	<u>\$2,384,091.47</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,184,091.47)</u>	<u>\$2,384,091.47</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$200,000.00</u>	<u>(\$2,184,091.47)</u>	<u>\$2,384,091.47</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	9,160,679	0	9,160,679	8,895,255	Under	265,424
00520	SUBTOTAL – Revenues from State Sources	649,267	0	649,267	136,405	Under	512,862
Total		9,809,946	0	9,809,946	9,031,660		778,286
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,158,144	500	2,158,644	574,555	1,471,275	112,814
10300	Total Special Education - instruction	344,364	0	344,364	66,875	277,489	0
11160	Total Basic Skills/Remedial – Instruct.	129,184	0	129,184	13,090	116,094	0
12160	Total Bilingual Education – Instruction	94,862	0	94,862	18,872	75,490	500
17100	Total School-Sponsored Co/Extra Curricul	117,500	0	117,500	14,909	71,209	31,382
20620	Total Summer School	15,000	22,300	37,300	23,173	3,438	10,690
29180	Total Undistributed Expenditures - Instr	3,395,519	(263,035)	3,132,484	316,221	2,178,672	637,591
29680	Total Undistributed Expenditures – Atten	6,656	0	6,656	2,219	4,437	0
30620	Total Undistributed Expenditures – Healt	106,480	0	106,480	13,755	90,627	2,099
40580	Total Undistributed Expend – Speech, OT,	159,750	0	159,750	11,746	89,772	58,232
41080	Total Undist. Expend. – Other Supp. Serv	80,307	0	80,307	14,786	65,521	0
42200	Total Undist. Expend. – Child Study Team	197,425	200,000	397,425	50,147	46,889	300,389
43200	Total Undist. Expend. – Improvement of I	160,865	0	160,865	48,632	102,233	10,000
43620	Total Undist. Expend. – Edu. Media Serv.	46,812	0	46,812	5,836	39,976	1,000
44180	Total Undist. Expend. – Instructional St	6,000	0	6,000	1,934	75	3,991
45300	Support Serv. - General Admin	194,923	30,500	225,423	59,216	94,739	71,468
46160	Support Serv. - School Admin	84,076	0	84,076	26,683	49,384	8,009
47200	Total Undist. Expend. – Central Services	100,821	0	100,821	40,184	53,086	7,551
47620	Total Undist. Expend. – Admin. Info. Tec	3,000	0	3,000	970	0	2,030
51120	Total Undist. Expend. – Oper. & Maint. O	731,357	0	731,357	270,309	335,116	125,932
52480	Total Undist. Expend. – Student Transpor	655,716	0	655,716	116,737	198,727	340,252
71260	TOTAL PERSONNEL SERVICES –EMPLOYEE	1,173,476	(3,300)	1,170,176	354,792	641,853	173,531
72020	Total Undistributed Expenditures – Food	27,253	0	27,253	4,409	19,844	3,000
75880	TOTAL EQUIPMENT	0	13,035	13,035	13,035	0	0
76260	Total Facilities Acquisition and Constr	18,956	0	18,956	0	0	18,956
Total		10,008,446	(0)	10,008,446	2,063,084	6,025,946	1,919,416

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	8,754,670	0	8,754,670	8,754,670		0
00140	10-1310	Tuition from Individuals	1,600	0	1,600	17,727		(16,127)
00170	10-1340	Tuition from Other Sources	42,000	0	42,000	0	Under	42,000
00260	10-1910	Rents and Royalties	0	0	0	69,397		(69,397)
00300	10-1___	Unrestricted Miscellaneous Revenues	360,909	0	360,909	53,461	Under	307,448
00330	10-1___	Interest Earned on Maintenance Reserve	500	0	500	0	Under	500
00340	10-1___	Interest Earned on Capital Reserve Funds	1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid	47,149	0	47,149	0	Under	47,149
00430	10-3131	Extraordinary Aid	150,000	0	150,000	0	Under	150,000
00440	10-3132	Categorical Special Education Aid	315,713	0	315,713	0	Under	315,713
00460	10-3176	Equalization Aid	99,417	0	99,417	99,417		0
00470	10-3177	Categorical Security Aid	36,988	0	36,988	36,988		0
Total			9,809,946	0	9,809,946	9,031,660		778,286

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02000	11-105-100-101	Preschool – Salaries of Teachers	100,188	0	100,188	16,038	82,150	0
02080	11-110-___-101	Kindergarten – Salaries of Teachers	208,710	0	208,710	36,730	176,001	(4,021)
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	852,827	31,000	883,827	187,712	696,115	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	523,641	0	523,641	102,658	420,983	0
02500	11-150-100-101	Salaries of Teachers	2,000	0	2,000	0	2,000	0
03000	11-190-1___-106	Other Salaries for Instruction	59,403	0	59,403	7,010	52,393	0
03020	11-190-1___-320	Purchased Professional – Educational Ser	131,103	(30,500)	100,603	61,031	0	39,572
03040	11-190-1___-340	Purchased Technical Services	96,521	0	96,521	52,355	17,512	26,653
03060	11-190-1___-[4-5]	Other Purchased Services (400-500 series	92,751	0	92,751	79,608	7,275	5,867
03080	11-190-1___-610	General Supplies	65,500	0	65,500	28,378	16,846	20,277
03100	11-190-1___-640	Textbooks	20,000	(100)	19,900	130	0	19,770
03120	11-190-1___-8___	Other Objects	5,500	100	5,600	905	0	4,695
07000	11-213-100-101	Salaries of Teachers	344,364	0	344,364	66,875	277,489	0
11000	11-230-100-101	Salaries of Teachers	129,184	0	129,184	13,090	116,094	0
12000	11-240-100-101	Salaries of Teachers	94,362	0	94,362	18,872	75,490	0
12100	11-240-100-610	General Supplies	500	0	500	0	0	500
17000	11-401-100-1___	Salaries	76,000	0	76,000	5,915	70,085	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	21,500	5,000	26,500	5,000	0	21,500
17040	11-401-100-6___	Supplies and Materials	20,000	(5,000)	15,000	3,994	1,124	9,882
20000	11-422-100-101	Salaries of Teachers	15,000	22,300	37,300	23,173	3,438	10,690
29000	11-000-100-561	Tuition to Other LEAs within the State -	1,190,305	(50,000)	1,140,305	101,327	911,941	127,037
29020	11-000-100-562	Tuition to Other LEAs within the State -	1,321,926	(195,812)	1,126,114	177,590	878,463	70,061
29040	11-000-100-563	Tuition to County Voc. School District-R	144,900	0	144,900	8,798	99,923	36,180
29060	11-000-100-564	Tuition to County Voc. School District-S	247,320	0	247,320	12,600	185,850	48,870
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	378,618	50,812	429,430	15,907	102,495	311,028
29100	11-000-100-566	Tuition to Priv. School for the Disabled	94,415	(50,000)	44,415	0	0	44,415
29160	11-000-100-569	Tuition – Other	18,035	(18,035)	0	0	0	0

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
29500	11-000-211-1__	Salaries		6,656	0	6,656	2,219	4,437	0
30500	11-000-213-1__	Salaries		95,980	5,104	101,084	9,568	90,212	1,304
30540	11-000-213-3__	Purchased Professional and Technical Ser		7,000	(5,905)	1,095	0	400	695
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series		500	8	508	508	0	0
30580	11-000-213-6__	Supplies and Materials		3,000	793	3,793	3,678	15	100
40500	11-000-216-1__	Salaries		68,980	0	68,980	3,039	65,941	0
40520	11-000-216-320	Purchased Professional – Educational Ser		90,270	(1,000)	89,270	8,649	22,966	57,655
40540	11-000-216-6__	Supplies and Materials		500	1,000	1,500	58	886	577
41000	11-000-217-1__	Salaries		80,307	0	80,307	14,786	65,521	0
42000	11-000-219-104	Salaries of Other Professional Staff		84,730	0	84,730	37,854	46,876	0
42060	11-000-219-320	Purchased Professional – Educational Ser		108,695	200,000	308,695	11,353	0	297,342
42160	11-000-219-6__	Supplies and Materials		4,000	0	4,000	940	13	3,047
43020	11-000-221-104	Salaries of Other Professional Staff		120,000	0	120,000	38,344	81,656	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis		30,865	0	30,865	10,288	20,577	0
43160	11-000-221-6__	Supplies and Materials		5,000	0	5,000	0	0	5,000
43180	11-000-221-8__	Other Objects		5,000	0	5,000	0	0	5,000
43500	11-000-222-1__	Salaries		45,812	0	45,812	5,836	39,976	0
43580	11-000-222-6__	Supplies and Materials		1,000	0	1,000	0	0	1,000
44080	11-000-223-320	Purchased Professional – Educational Ser		6,000	0	6,000	1,934	75	3,991
45000	11-000-230-1__	Salaries		124,427	0	124,427	41,476	82,951	0
45040	11-000-230-331	Legal Services		10,000	30,000	40,000	7,563	2,437	30,000
45060	11-000-230-332	Audit Fees		30,000	0	30,000	0	0	30,000
45100	11-000-230-339	Other Purchased Professional Services		7,000	500	7,500	6,465	0	1,035
45140	11-000-230-530	Communications/Telephone		8,296	0	8,296	(4,135)	4,291	8,140
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T		5,200	1,755	6,955	1,894	5,060	0
45200	11-000-230-810	General Supplies		1,000	0	1,000	6	0	994
45260	11-000-230-890	Miscellaneous Expenditures		5,000	(2,451)	2,549	1,250	0	1,299
45280	11-000-230-895	BOE Membership Dues and Fees		4,000	697	4,697	4,697	0	0
46000	11-000-240-103	Salaries of Principals/Assistant Princip		74,076	0	74,076	24,692	49,384	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series		8,000	(120)	7,880	0	0	7,880
46120	11-000-240-6__	Supplies and Materials		2,000	120	2,120	1,991	0	128
47000	11-000-251-1__	Salaries		78,365	0	78,365	26,723	51,642	0
47020	11-000-251-330	Purchased Professional Services		500	0	500	345	0	155
47040	11-000-251-340	Purchased Technical Services		18,456	0	18,456	12,803	1,444	4,209
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O		1,500	0	1,500	214	0	1,286
47100	11-000-251-6__	Supplies and Materials		1,500	0	1,500	0	0	1,500
47160	11-000-251-890	Other Objects		500	0	500	99	0	401
47540	11-000-252-340	Purchased Technical Services		1,500	0	1,500	970	0	530
47580	11-000-252-6__	Supplies and Materials		1,500	0	1,500	0	0	1,500
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic		87,426	5,000	92,426	35,234	27,796	29,394
48540	11-000-261-610	General Supplies		10,000	0	10,000	756	274	8,971

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
49000	11-000-262-1__	Salaries	290,766	0	290,766	93,429	197,337	0
49040	11-000-262-3__	Purchased Professional and Technical Ser	1,000	0	1,000	0	0	1,000
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	10,000	0	10,000	2,463	5,326	2,211
49120	11-000-262-490	Other Purchased Property Services	25,624	(403)	25,221	6,955	8,045	10,221
49140	11-000-262-520	Insurance	83,771	3,310	87,081	54,557	32,524	0
49160	11-000-262-590	Miscellaneous Purchased Services	5,000	0	5,000	4,273	0	727
49180	11-000-262-610	General Supplies	15,000	0	15,000	3,089	844	11,067
49220	11-000-262-622	Energy (Electricity)	120,000	(9,082)	110,918	21,849	38,972	50,098
49280	11-000-262-8__	Other Objects	2,000	0	2,000	0	0	2,000
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	9,500	0	9,500	2,115	1,885	5,500
50060	11-000-263-610	General Supplies	2,500	0	2,500	0	0	2,500
51000	11-000-266-1__	Salaries	30,000	1,175	31,175	8,464	21,537	1,175
51020	11-000-266-3__	Purchased Professional and Technical Ser	27,770	4,960	32,730	32,730	0	0
51040	11-000-266-420	Cleaning, Repair, and Maintenance Svc.	6,000	(2,000)	4,000	3,031	575	394
51060	11-000-266-610	General Supplies	5,000	(2,960)	2,040	1,365	0	675
52200	11-000-270-503	Contract Serv.—Aid in Lieu Pymts—Non-Pub	14,000	0	14,000	300	11,650	2,050
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	232,444	0	232,444	20,769	74,231	137,444
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	15,000	0	15,000	200	3,314	11,486
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	127,326	0	127,326	9,673	19,327	98,326
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	266,946	0	266,946	85,794	90,206	90,946
71020	11-000-291-220	Social Security Contributions	65,000	0	65,000	16,346	48,654	0
71060	11-000-291-241	Other Retirement Contributions - PERS	102,779	(403)	102,376	0	0	102,376
71140	11-000-291-250	Unemployment Compensation	5,000	0	5,000	0	0	5,000
71160	11-000-291-260	Workmen's Compensation	31,408	403	31,811	31,811	0	0
71180	11-000-291-270	Health Benefits	912,597	(3,300)	909,297	300,052	553,623	55,622
71200	11-000-291-280	Tuition Reimbursement	10,000	0	10,000	1,800	0	8,200
71220	11-000-291-290	Other Employee Benefits	46,692	0	46,692	4,783	39,576	2,333
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	27,253	0	27,253	4,409	19,844	3,000
75700	12-000-261-73__	Undist. Expend. —Required Maint. For Sch	0	7,992	7,992	7,992	0	0
75860	12-___-__00-73__	Special Schools (All Programs)	0	5,043	5,043	5,043	0	0
76100	12-000-400-600	Supplies and Materials	18,956	0	18,956	0	0	18,956
Total			10,008,446	(0)	10,008,446	2,063,084	6,025,946	1,919,416

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash In bank		(\$199,123.36)
102-106	Cash Equivalents		\$30,353.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	(\$50,065.00)	
142	Intergovernmental - Federal	\$63,696.32	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$13,631.32

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$885,731.68	
302	Less Revenues	(\$7,338.00)	\$878,393.68

Total assets and resources

\$723,254.64

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$199,123.36)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$41,328.59
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$30,353.00
Total Liabilities		\$71,681.59

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$355,253.20

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
804	Add: Increase In Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
805	Add: Increase In Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
806	Add: Increase In Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
807	Add: Increase In Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
810	Add: Increase In Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
811	Add: Increase In Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
812	Add: Increase In Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

601	Appropriations	\$888,927.30	
602	Less: Expenditures	(\$234,158.45)	
	Less: Encumbrances	(\$355,253.20)	(\$589,411.65)
	Total appropriated		\$834,768.85

Unappropriated:

770	Fund balance, July 1	(\$0.18)
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$16,804.38

Total fund balance \$851,573.05

Total liabilities and fund equity \$723,254.64

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$868,927.30	\$589,411.65	\$279,515.65
Revenues	(\$885,731.68)	(\$7,338.00)	(\$878,393.68)
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$582,073.65	(\$598,878.03)
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	(\$16,804.38)	\$582,073.65	(\$598,878.03)

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	583		(583)
00830	Total Revenues from Federal Sources	488,847	398,885	885,732	6,755	Under	878,977
	Total	488,847	398,885	885,732	7,338		878,394
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	6,247	6,247	2,840	0	3,607
88740	Total Federal Projects	479,165	383,515	862,680	231,518	355,253	275,909
	Total	479,165	389,762	868,927	234,158	355,253	279,516

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	583		(583)
00775 20-441[1-6] Title I	61,436	49,912	111,348	0	Under	111,348
00780 20-445[1-5] Title II	17,137	12,251	29,388	8,755	Under	22,633
00785 20-449[1-4] Title III	7,882	0	7,882	0	Under	7,882
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	0	Under	76,140
00806 20-4541 ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	Under	49,200
00807 20-4542 ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	0	Under	16,590
00808 20-4543 ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	Under	28,493
00809 20-4544 ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	Under	20,459
00814 20-4540 ARP - ESSER	225,254	197,090	422,344	0	Under	422,344
00823 20-4534 CRRSA Act - ESSER II	0	74,277	74,277	0	Under	74,277
00824 20-4535 CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	Under	7,011
00826 20-4536 CRRSA Act - Mental Health Grant	0	42,800	42,800	0	Under	42,800
Total	486,847	398,885	885,732	7,338		878,394

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	6,247	6,247	2,640	0	3,607
88500 20-___-___ Title I	61,436	49,912	111,348	48,272	44,880	18,195
88520 20-___-___ Title II	17,137	12,251	29,388	7,873	14,464	7,051
88540 20-___-___ Title III	0	920	920	0	611	309
88620 20-___-___ I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	15,203	60,937	0
88641 20-223-___- ARP-IDEA Basic Grant Program	0	13,988	13,988	13,988	0	0
88709 20-483-___- CRRSA Act - ESSER II Grant Program	0	44,100	44,100	38,347	5,753	0
88710 20-484-___- CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	0	7,011
88711 20-485-___- CRRSA Act - Mental Health Grant	0	42,800	42,800	42,800	0	0
88713 20-487-___- ARP-ESSER Grant Program	225,254	196,990	422,244	54,345	227,768	140,131
88714 20-488-___- ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	0	49,200
88715 20-489-___- ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	10,890	840	5,060
88716 20-490-___- ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	0	28,493
88717 20-491-___- ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	0	20,459
Total	479,185	389,762	868,927	234,158	355,253	279,516

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

Total assets and resources **\$0.00**

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$0.00
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00
Unappropriated:			
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$0.00
	Total liabilities and fund equity		<u>\$0.00</u>

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash In bank		(\$12,097.50)
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$214,195.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$214,195.00	
302	Less Revenues	(\$214,195.00)	\$0.00

Total assets and resources **\$202,097.50**

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$12,097.50)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$0.00

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

601	Appropriations		\$214,195.00
602	Less: Expenditures	(\$12,097.50)	
	Less: Encumbrances	\$0.00	(\$12,097.50)
	Total appropriated		\$202,097.50

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance \$202,097.50

Total liabilities and fund equity \$202,097.50

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$214,195.00	\$12,097.50	\$202,097.50
Revenues	(\$214,195.00)	(\$214,195.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra 5/30/24

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	214,195	0	214,195	214,195		0
Total		214,195	0	214,195	214,195		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	214,195	0	214,195	12,098	0	202,098
Total		214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	214,195	0	214,195	214,195		0
Total			214,195	0	214,195	214,195		0
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	24,195	0	24,195	12,098	0	12,098
89620	40-701-510-910	Redemption of Principal	190,000	0	190,000	0	0	190,000
Total			214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 50 FUND 50

Assets and Resources

Assets:

101	Cash in bank		\$34,208.09
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$430.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$22,671.74)	(\$22,671.74)

Total assets and resources **\$11,966.35**

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 50 FUND 50

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$430.00
Total liabilities		\$430.00

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 50 FUND 50

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$66,639.37
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Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00
604	Add: Increase In Capital Reserve	\$0.00
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00
762	Reserve for Adult Education	\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00
605	Add: Increase In Sale/Leaseback Reserve	\$0.00
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00
606	Add: Increase In Maintenance Reserve	\$0.00
310	Less: Bud. w/d from Maintenance Reserve	\$0.00
765	Tuition Reserve Account - July 1	\$0.00
311	Less: Bud. w/d from Tuition Reserve	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00
607	Add: Increase In Cur. Exp. Emer. Reserve	\$0.00
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00
610	Add: Increase In Bus Advertising Reserve	\$0.00
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00
611	Add: Increase In Federal Impact Aid (General)	\$0.00
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00
612	Add: Increase In Federal Impact Aid (Capital)	\$0.00
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00
769	Unemployment Fund - July 1	\$0.00
	Add: Increase In Unemployment Fund	\$0.00
678	Less: Bud. w/d from Unemployment Fund	\$0.00
750-752,76x	Other reserves	\$0.00

601	Appropriations	\$121,000.00
602	Less: Expenditures	(\$23,758.15)
	Less: Encumbrances	(\$66,639.37)
	Total appropriated	\$97,241.85

Unappropriated:

770	Fund balance, July 1	\$34,246.83
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$119,952.13)

Total fund balance	\$11,536.35
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Total liabilities and fund equity	<u>\$11,988.35</u>
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Starting date 7/1/2023 Ending date 10/31/2023 Fund: 50 FUND 50

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$121,000.00	\$90,397.52	\$30,602.48
Revenues	\$0.00	(\$22,671.74)	\$22,671.74
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$67,725.78</u>	<u>\$53,274.22</u>
Less: Adjustment for prior year	(\$1,047.87)	(\$1,047.87)	\$0.00
Budgeted fund balance	<u>\$119,952.13</u>	<u>\$66,677.91</u>	<u>\$53,274.22</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 50 FUND 50

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	22,672		(22,672)
Total		0	0	0	22,672		(22,672)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	121,000	121,000	23,758	66,639	30,602
Total		0	121,000	121,000	23,758	66,639	30,602

Starting date 7/1/2023 Ending date 10/31/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
99999	0	0	0	22,872		(22,872)
Total	0	0	0	22,872		(22,872)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	11,000	11,000	3,135	3,865	4,000
99999	0	110,000	110,000	20,623	62,774	26,602
Total	0	121,000	121,000	23,758	66,639	30,602

**SOUTH HACKENSACK BOARD OF EDUCATION
TREASURER'S REPORT**

ALL FUNDS

**FOR THE MONTH ENDING
OCTOBER 31, 2023**

CASH REPORT

Fund	Opening Cash Balance	Cash Receipts This Month	Cash Disbursements This Month	Ending Cash Balances
GENERAL FUNDS				
Fund 10	3,418,345.35	865,054.07	719,922.82	3,563,476.60
Fund 20	(203,827.55)	57,403.00	52,698.81	(199,123.36)
Fund 30	-	-	-	-
Fund 40	(12,097.50)	-	-	(12,097.50)
Fund 50	-	-	-	-
Total General Funds	3,202,420.30	922,457.07	772,621.63	3,352,255.74
ENTERPRISE FUNDS				
Fund 50 - Food Service Fund (In General Acct)	(48,566.15)	-	6,337.82	(54,903.97)
Fund 50 - Food Service Fund	58,628.55	1,043.92	2,924.50	56,747.97
Total Fund 50 - Food Service Fund	10,062.40	1,043.92	9,262.32	1,844.00
Fund 50 - After School Program (In General Acct)	21,272.56	7,482.50	-	28,755.06
Total Enterprise Funds	31,334.96	8,526.42	9,262.32	30,599.06
TRUST AND AGENCY FUNDS				
Payroll Account	19.71	204,329.61	204,329.61	19.71
Payroll Agency Account	741.17	165,912.18	166,194.65	458.70
Flexible Spending	1,166.51	4.74	8.36	1,162.89
Unemployment Account	22,208.30	458.06	170.79	22,495.57
Total Trust and Agency Funds	24,135.69	370,704.59	370,703.41	24,136.87
OTHER ACCOUNTS				
Fund 50 - Athletic Account (In General Account)	-	-	-	-
Fund 50 - Athletic Account	4,931.40	18.72	1,341.09	3,609.03
Total Fund 50 - Athletic Account	4,931.40	18.72	1,341.09	3,609.03
Scholarship Account	22,250.96	94.97	-	22,345.93
Principal's Account	7,920.09	153.51	-	8,073.60
Total Other Accounts	35,102.45	267.20	1,341.09	34,028.56
Total All Funds	3,292,993.40	1,301,955.28	1,153,928.45	3,441,020.23

Beverly V. Lietz

Beverly Lietz, Interim Business Administrator

5/30/24

Date

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$3,649,252.13
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$5,017,845.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$78,783.02	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$78,783.02

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$9,809,946.00	
302	Less Revenues	(\$9,078,399.93)	\$731,546.07

Total assets and resources **\$9,477,226.22**

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$1,500.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$1,500.00

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$5,995,756.13

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$991,644.00	
604	Add: Increase in Capital Reserve	\$1,000.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$992,644.00
762	Reserve for Adult Education		\$259,226.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$249,818.00	
606	Add: Increase in Maintenance Reserve	\$500.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$250,318.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$131,424.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$131,424.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

601	Appropriations	\$10,008,446.00	
602	Less: Expenditures	(\$2,791,908.58)	
	Less: Encumbrances	(\$5,995,756.13)	(\$8,787,664.71)
	Total appropriated		\$8,850,149.42

Unappropriated:

770	Fund balance, July 1	\$825,576.80
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$200,000.00)

Total fund balance	\$9,475,726.22
Total liabilities and fund equity	\$9,477,226.22

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$10,008,448.00	\$8,787,664.71	\$1,220,781.29
Revenues	(\$9,809,948.00)	(\$9,078,399.93)	(\$731,548.07)
Subtotal	<u>\$198,500.00</u>	<u>(\$290,735.22)</u>	<u>\$489,235.22</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$991,644.00)	\$992,644.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$1,282,379.22)</u>	<u>\$1,481,879.22</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$1,282,379.22)</u>	<u>\$1,481,879.22</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$500.00	(\$249,818.00)	\$250,318.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$1,532,197.22)</u>	<u>\$1,732,197.22</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$1,532,197.22)</u>	<u>\$1,732,197.22</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$1,532,197.22)</u>	<u>\$1,732,197.22</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$1,532,197.22)</u>	<u>\$1,732,197.22</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$1,532,197.22)</u>	<u>\$1,732,197.22</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$1,532,197.22)</u>	<u>\$1,732,197.22</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$200,000.00</u>	<u>(\$1,532,197.22)</u>	<u>\$1,732,197.22</u>

Beverly Vlietstra

Prepared and submitted by :

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL – Revenues from Local Sources	9,160,679	0	9,160,679	8,941,995	Under	218,684
00520	SUBTOTAL – Revenues from State Sources	649,267	0	649,267	136,405	Under	512,862
Total		9,809,946	0	9,809,946	9,078,400		731,546
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,158,144	500	2,158,644	758,331	1,288,548	111,765
10300	Total Special Education - Instruction	344,364	0	344,364	100,312	244,052	0
11160	Total Basic Skills/Remedial – Instruct.	129,184	0	129,184	19,634	109,550	0
12160	Total Bilingual Education – Instruction	94,862	0	94,862	28,308	66,054	500
17100	Total School-Sponsored Co/Extra Curricul	117,500	0	117,500	23,438	87,917	28,145
20620	Total Summer School	15,000	22,300	37,300	23,173	3,438	10,690
29180	Total Undistributed Expenditures - Instr	3,395,519	(263,035)	3,132,484	400,752	2,471,275	260,457
29680	Total Undistributed Expenditures – Atten	6,656	0	6,656	2,774	3,883	0
30620	Total Undistributed Expenditures – Healt	106,480	0	106,480	21,528	82,954	1,999
40580	Total Undistributed Expend – Speech, OT,	159,750	0	159,750	27,212	74,380	58,158
41080	Total Undist. Expend. – Other Supp. Serv	80,307	0	80,307	22,179	58,128	0
42200	Total Undist. Expend. – Child Study Team	197,425	200,000	397,425	171,357	221,059	5,009
43200	Total Undist. Expend. – Improvement of I	160,865	0	160,865	60,790	90,075	10,000
43620	Total Undist. Expend. – Edu. Media Serv.	46,812	0	46,812	5,836	39,976	1,000
44180	Total Undist. Expend. – Instructional St	6,000	0	6,000	1,934	633	3,433
45300	Support Serv. - General Admin	194,923	30,500	225,423	79,066	81,757	64,580
46160	Support Serv. - School Admin	84,076	0	84,076	32,985	43,211	7,880
47200	Total Undist. Expend. – Central Services	100,821	0	100,821	46,864	46,405	7,551
47620	Total Undist. Expend. – Admin. Info. Tec	3,000	0	3,000	970	0	2,030
51120	Total Undist. Expend. – Oper. & Maint. O	731,357	0	731,357	359,132	281,364	90,861
52480	Total Undist. Expend. – Student Transpor	655,716	0	655,716	167,809	147,395	340,512
71280	TOTAL PERSONNEL SERVICES –EMPLOYEE	1,173,476	(3,300)	1,170,176	416,959	554,962	196,255
72020	Total Undistributed Expenditures – Food	27,253	0	27,253	5,512	18,742	3,000
75880	TOTAL EQUIPMENT	0	13,035	13,035	13,035	0	0
76280	Total Facilities Acquisition and Constr	18,956	0	18,956	0	0	18,956
Total		10,008,446	(0)	10,008,446	2,791,909	5,995,756	1,220,781

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	8,754,670	0	8,754,670	8,754,670		0
00140	10-1310	Tuition from Individuals	1,600	0	1,600	22,394		(20,794)
00170	10-1340	Tuition from Other Sources	42,000	0	42,000	0	Under	42,000
00260	10-1910	Rents and Royalties	0	0	0	96,443		(96,443)
00300	10-1___	Unrestricted Miscellaneous Revenues	360,909	0	360,909	68,488	Under	292,421
00330	10-1___	Interest Earned on Maintenance Reserve	500	0	500	0	Under	500
00340	10-1___	Interest Earned on Capital Reserve Funds	1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid	47,149	0	47,149	0	Under	47,149
00430	10-3131	Extraordinary Aid	150,000	0	150,000	0	Under	150,000
00440	10-3132	Categorical Special Education Aid	315,713	0	315,713	0	Under	315,713
00460	10-3176	Equalization Aid	99,417	0	99,417	99,417		0
00470	10-3177	Categorical Security Aid	36,988	0	36,988	36,988		0
Total			9,809,946	0	9,809,946	9,078,400		731,546

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02000	11-105-100-101	Preschool – Salaries of Teachers	100,188	0	100,188	27,056	73,132	0
02060	11-110-___-101	Kindergarten – Salaries of Teachers	208,710	0	208,710	55,095	157,636	(4,021)
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	852,827	31,000	883,827	277,120	606,707	0
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	523,641	0	523,641	163,987	369,654	0
02500	11-150-100-101	Salaries of Teachers	2,000	0	2,000	0	2,000	0
03000	11-190-1___-106	Other Salaries for Instruction	59,403	0	59,403	10,402	49,001	0
03020	11-190-1___-320	Purchased Professional – Educational Ser	131,103	(30,500)	100,603	61,031	0	39,572
03040	11-190-1___-340	Purchased Technical Services	96,521	0	96,521	53,295	16,573	26,653
03060	11-190-1___-[4-5]	Other Purchased Services (400-500 series	92,751	0	92,751	79,800	7,083	5,867
03080	11-190-1___-610	General Supplies	65,500	0	65,500	39,006	6,762	19,732
03100	11-190-1___-640	Textbooks	20,000	(100)	19,900	130	0	19,770
03120	11-190-1___-8___	Other Objects	5,500	100	5,600	1,409	0	4,191
07000	11-213-100-101	Salaries of Teachers	344,364	0	344,364	100,312	244,052	0
11000	11-230-100-101	Salaries of Teachers	129,184	0	129,184	19,634	109,550	0
12000	11-240-100-101	Salaries of Teachers	94,362	0	94,362	28,308	66,054	0
12100	11-240-100-610	General Supplies	500	0	500	0	0	500
17000	11-401-100-1___	Salaries	76,000	0	76,000	8,890	67,110	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	21,500	6,193	27,693	8,012	0	19,681
17040	11-401-100-8___	Supplies and Materials	20,000	(6,193)	13,806	6,536	807	6,464
20000	11-422-100-101	Salaries of Teachers	15,000	22,300	37,300	23,173	3,438	10,690
29000	11-000-100-561	Tuition to Other LEAs within the State -	1,190,305	(50,000)	1,140,305	104,176	925,119	111,010
29020	11-000-100-562	Tuition to Other LEAs within the State -	1,321,926	(195,812)	1,126,114	213,800	876,615	35,699
29040	11-000-100-563	Tuition to County Voc. School District-R	144,900	0	144,900	26,076	82,644	36,180
29060	11-000-100-564	Tuition to County Voc. School District-S	247,320	0	247,320	40,793	167,658	48,870
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	378,618	50,812	429,430	15,907	429,240	(15,717)
29100	11-000-100-566	Tuition to Priv. School for the Disabled	94,415	(50,000)	44,415	0	0	44,415
29160	11-000-100-569	Tuition – Other	18,035	(18,035)	0	0	0	0

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
29500	11-000-211-1__	Salaries	6,656	0	6,656	2,774	3,883	0
30500	11-000-213-1__	Salaries	95,980	5,104	101,084	17,241	82,539	1,304
30540	11-000-213-3__	Purchased Professional and Technical Ser	7,000	(5,805)	1,095	0	400	695
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series	500	8	508	508	0	0
30580	11-000-213-6__	Supplies and Materials	3,000	793	3,793	3,776	15	0
40500	11-000-216-1__	Salaries	68,980	0	68,980	10,537	58,443	0
40520	11-000-216-320	Purchased Professional – Educational Ser	90,270	(1,000)	89,270	16,447	15,168	57,655
40540	11-000-216-6__	Supplies and Materials	500	1,000	1,500	228	769	503
41000	11-000-217-1__	Salaries	80,307	0	80,307	22,179	58,128	0
42000	11-000-219-104	Salaries of Other Professional Staff	84,730	0	84,730	51,827	32,903	0
42060	11-000-219-320	Purchased Professional – Educational Ser	108,695	200,000	308,695	118,575	188,143	1,977
42160	11-000-219-6__	Supplies and Materials	4,000	0	4,000	955	13	3,032
43020	11-000-221-104	Salaries of Other Professional Staff	120,000	0	120,000	47,930	72,070	0
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis	30,865	0	30,865	12,860	18,005	0
43160	11-000-221-6__	Supplies and Materials	5,000	0	5,000	0	0	5,000
43180	11-000-221-8__	Other Objects	5,000	0	5,000	0	0	5,000
43500	11-000-222-1__	Salaries	45,812	0	45,812	5,836	39,976	0
43580	11-000-222-6__	Supplies and Materials	1,000	0	1,000	0	0	1,000
44080	11-000-223-320	Purchased Professional – Educational Ser	6,000	0	6,000	1,934	633	3,433
45000	11-000-230-1__	Salaries	124,427	0	124,427	51,845	72,582	0
45040	11-000-230-331	Legal Services	10,000	30,000	40,000	10,083	4,917	25,000
45060	11-000-230-332	Audit Fees	30,000	0	30,000	0	0	30,000
45100	11-000-230-339	Other Purchased Professional Services	7,000	500	7,500	7,095	0	405
45140	11-000-230-530	Communications/Telephone	8,296	0	8,296	(2,487)	3,041	7,742
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T	5,200	1,850	7,050	6,597	357	95
45200	11-000-230-610	General Supplies	1,000	0	1,000	6	0	994
45260	11-000-230-890	Miscellaneous Expenditures	5,000	(2,546)	2,454	1,250	860	344
45280	11-000-230-895	BOE Membership Dues and Fees	4,000	697	4,697	4,697	0	0
46000	11-000-240-103	Salaries of Principals/Assistant Princip	74,076	0	74,076	30,865	43,211	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series	8,000	(120)	7,880	0	0	7,880
46120	11-000-240-6__	Supplies and Materials	2,000	120	2,120	2,120	0	0
47000	11-000-251-1__	Salaries	78,365	0	78,365	33,404	44,961	0
47020	11-000-251-330	Purchased Professional Services	500	0	500	345	0	155
47040	11-000-251-340	Purchased Technical Services	18,456	0	18,456	12,803	1,444	4,209
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O	1,500	0	1,500	214	0	1,286
47100	11-000-251-6__	Supplies and Materials	1,500	0	1,500	0	0	1,500
47180	11-000-251-890	Other Objects	500	0	500	99	0	401
47540	11-000-252-340	Purchased Technical Services	1,500	0	1,500	970	0	530
47580	11-000-252-6__	Supplies and Materials	1,500	0	1,500	0	0	1,500
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic	87,426	5,000	92,426	37,165	26,242	29,019
48540	11-000-261-610	General Supplies	10,000	0	10,000	1,029	2,142	6,829

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
49000	11-000-262-1__	Salaries	290,766	0	290,766	118,911	171,855	0
49040	11-000-262-3__	Purchased Professional and Technical Ser	1,000	0	1,000	0	0	1,000
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	10,000	0	10,000	3,310	5,980	711
49120	11-000-262-490	Other Purchased Property Services	26,624	(403)	26,221	8,444	6,556	10,221
49140	11-000-262-520	Insurance	83,771	3,310	87,081	87,081	0	0
49180	11-000-262-590	Miscellaneous Purchased Services	5,000	0	5,000	4,273	0	727
49180	11-000-262-610	General Supplies	15,000	0	15,000	3,841	1,092	10,067
49220	11-000-262-622	Energy (Electricity)	120,000	(9,082)	110,918	43,038	47,782	20,098
49280	11-000-262-8__	Other Objects	2,000	0	2,000	0	0	2,000
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	9,500	0	9,500	2,635	1,365	5,500
50060	11-000-263-610	General Supplies	2,500	0	2,500	0	0	2,500
51000	11-000-266-1__	Salaries	30,000	1,175	31,175	11,704	18,297	1,175
51020	11-000-266-3__	Purchased Professional and Technical Ser	27,770	4,960	32,730	32,730	0	0
51040	11-000-266-420	Cleaning, Repair, and Maintenance Svc.	6,000	(2,000)	4,000	3,606	0	394
51060	11-000-266-610	General Supplies	5,000	(2,960)	2,040	1,365	54	621
52200	11-000-270-503	Contract Serv.—Aid in Lieu Pymts—Non-Pub	14,000	0	14,000	300	11,650	2,050
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	232,444	0	232,444	41,539	53,462	137,444
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	15,000	0	15,000	1,454	1,800	11,746
52360	11-000-270-517	Contract Serv. (Reg. Students) – ESCs &	127,326	0	127,326	19,346	9,654	98,326
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) – ESC	266,946	0	266,946	105,170	70,830	90,946
71020	11-000-291-220	Social Security Contributions	65,000	0	65,000	19,668	45,332	0
71060	11-000-291-241	Other Retirement Contributions - PERS	102,779	(403)	102,376	0	0	102,376
71140	11-000-291-250	Unemployment Compensation	5,000	0	5,000	0	0	5,000
71160	11-000-291-260	Workmen's Compensation	31,408	403	31,811	31,811	0	0
71180	11-000-291-270	Health Benefits	912,597	(3,300)	909,297	360,898	470,054	78,346
71200	11-000-291-280	Tuition Reimbursement	10,000	0	10,000	1,800	0	8,200
71220	11-000-291-290	Other Employee Benefits	46,692	0	46,692	4,783	39,576	2,333
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	27,253	0	27,253	5,512	18,742	3,000
75700	12-000-261-73__	Undist. Expend. —Required Maint. For Sch	0	7,992	7,992	7,992	0	0
75860	12-___-__00-73__	Special Schools (All Programs)	0	5,043	5,043	5,043	0	0
76100	12-000-400-600	Supplies and Materials	18,956	0	18,956	0	0	18,956
Total			10,008,446	(0)	10,008,446	2,791,909	5,995,756	1,220,781

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$179,280.12)
102-106	Cash Equivalents		\$30,353.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	(\$50,065.00)	
142	Intergovernmental - Federal	\$63,698.32	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$13,631.32

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$885,731.68	
302	Less Revenues	(\$87,096.00)	\$818,635.68

Total assets and resources

\$683,359.88

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$179,260.12)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$41,328.59
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$30,353.00
Total liabilities		\$71,681.59

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$319,758.44

Reserved Fund Balance:

781	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
782	Reserve for Adult Education		\$0.00
783	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
784	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
785	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
786	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

601	Appropriations	\$868,927.30	
602	Less: Expenditures	(\$274,053.21)	
	Less: Encumbrances	(\$319,758.44)	(\$593,811.65)
	Total appropriated		\$594,874.09

Unappropriated:

770	Fund balance, July 1	(\$0.18)
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$16,804.38

Total fund balance \$611,678.29

Total liabilities and fund equity \$683,359.83

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$888,927.30	\$593,811.65	\$275,115.65
Revenues	(\$885,731.68)	(\$67,096.00)	(\$818,635.68)
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>(\$16,804.38)</u>	<u>\$526,715.65</u>	<u>(\$543,520.03)</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	583		(583)
00830	Total Revenues from Federal Sources	486,847	398,885	885,732	66,513	Under	819,219
	Total	486,847	398,885	885,732	67,096		818,636
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	6,247	6,247	2,640	0	3,607
88740	Total Federal Projects	479,165	383,515	862,680	271,413	319,758	271,509
	Total	479,165	389,762	868,927	274,053	319,758	275,116

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	583		(583)
00775 20-441[1-6] Title I	61,436	49,912	111,348	0	Under	111,348
00780 20-445[1-5] Title II	17,137	12,251	29,388	6,755	Under	22,633
00785 20-449[1-4] Title III	7,682	0	7,682	0	Under	7,682
00804 20-4419 ARP - IDEA Basic	0	0	0	12,890		(12,890)
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	1,098	Under	75,042
00806 20-4541 ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	Under	49,200
00807 20-4542 ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	0	Under	16,590
00808 20-4543 ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	Under	28,493
00809 20-4544 ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	Under	20,459
00814 20-4540 ARP - ESSER	225,254	197,090	422,344	0	Under	422,344
00823 20-4534 CRRSA Act - ESSER II	0	74,277	74,277	2,970	Under	71,307
00824 20-4535 CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	Under	7,011
00826 20-4536 CRRSA Act - Mental Health Grant	0	42,800	42,800	42,800		0
Total	486,847	398,885	885,732	67,096		818,636

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	6,247	6,247	2,640	0	3,607
88500 20-____-____ Title I	61,436	49,912	111,348	60,826	32,327	18,195
88520 20-____-____ Title II	17,137	12,251	29,388	9,495	12,843	7,051
88540 20-____-____ Title III	0	920	920	0	611	309
88620 20-____-____ I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	22,445	53,695	0
88641 20-223-____ ARP-IDEA Basic Grant Program	0	13,988	13,988	13,988	0	0
88709 20-483-____ CRRSA Act - ESSER II Grant Program	0	44,100	44,100	43,390	710	0
88710 20-484-____ CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	0	7,011
88711 20-485-____ CRRSA Act - Mental Health Grant	0	42,800	42,800	42,800	0	0
88713 20-487-____ ARP-ESSER Grant Program	225,254	196,990	422,244	63,380	218,733	140,131
88714 20-488-____ ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	4,400	0	44,800
88715 20-489-____ ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	10,690	840	5,060
88716 20-490-____ ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	0	28,493
88717 20-491-____ ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	0	20,459
Total	479,165	389,762	868,927	274,053	319,758	275,116

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash In bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

Total assets and resources **\$0.00**

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total Liabilities		\$0.00

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754	Reserve for Encumbrances	\$0.00
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Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00
604	Add: Increase In Capital Reserve	\$0.00
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00
762	Reserve for Adult Education	\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00
805	Add: Increase In Sale/Leaseback Reserve	\$0.00
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00
606	Add: Increase In Maintenance Reserve	\$0.00
310	Less: Bud. w/d from Maintenance Reserve	\$0.00
765	Tuition Reserve Account - July 1	\$0.00
311	Less: Bud. w/d from Tuition Reserve	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00
607	Add: Increase In Cur. Exp. Emer. Reserve	\$0.00
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00
610	Add: Increase In Bus Advertising Reserve	\$0.00
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00
611	Add: Increase In Federal Impact Aid (General)	\$0.00
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00
612	Add: Increase In Federal Impact Aid (Capital)	\$0.00
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00
769	Unemployment Fund - July 1	\$0.00
	Add: Increase In Unemployment Fund	\$0.00
678	Less: Bud. w/d from Unemployment Fund	\$0.00
750-752,76x	Other reserves	\$0.00
601	Appropriations	\$0.00
602	Less: Expenditures	\$0.00
	Less: Encumbrances	\$0.00
	Total appropriated	\$0.00

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance	\$0.00
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Total liabilities and fund equity	<u>\$0.00</u>
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Starting date 7/1/2023 Ending date 11/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$12,097.50)
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$214,195.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$214,195.00	
302	Less Revenues	(\$214,195.00)	\$0.00

Total assets and resources **\$202,097.50**

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$12,097.50)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$0.00

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
804	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
308	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
805	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
806	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
807	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
810	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
811	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
812	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
878	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

801	Appropriations	\$214,195.00	
802	Less: Expenditures	(\$12,097.50)	
	Less: Encumbrances	\$0.00	(\$12,097.50)
	Total appropriated		\$202,097.50

Unappropriated:

770	Fund balance, July 1	\$0.00
771	Designated fund balance	\$0.00
303	Budgeted fund balance	\$0.00

Total fund balance \$202,097.50

Total liabilities and fund equity \$202,097.50

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$214,195.00	\$12,097.50	\$202,097.50
Revenues	(\$214,195.00)	(\$214,195.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	214,195	0	214,195	214,195		0
	Total	214,195	0	214,195	214,195		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89860	Total Regular Debt Service	214,195	0	214,195	12,098	0	202,098
	Total	214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	214,195	0	214,195	214,195		0
Total			214,195	0	214,195	214,195		0
Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	24,195	0	24,195	12,098	0	12,098
89620	40-701-510-910	Redemption of Principal	190,000	0	190,000	0	0	190,000
Total			214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 50 FUND 50

Assets and Resources

Assets:			
101	Cash in bank		\$35,077.37
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00
Accounts Receivable:			
132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00
Loans Receivable:			
131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
182	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$430.00
Resources:			
301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$32,767.47)	(\$32,767.47)
Total assets and resources			<u>\$2,739.90</u>

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 50 FUND 50

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$430.00
Total liabilities		\$430.00

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 50 FUND 50

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$57,412.92
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
804	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
805	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
806	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
807	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
810	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
811	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
812	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
878	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
801	Appropriations	\$121,000.00	
802	Less: Expenditures	(\$32,984.60)	
	Less: Encumbrances	(\$57,412.92)	(\$90,397.52)
	Total appropriated		\$88,015.40
Unappropriated:			
770	Fund balance, July 1		\$34,246.83
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$119,952.13)
	Total fund balance		\$2,309.90
	Total liabilities and fund equity		\$2,739.90

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 50 FUND 50

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$121,000.00	\$90,397.52	\$30,602.48
Revenues	\$0.00	(\$32,767.47)	\$32,767.47
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$57,630.05</u>	<u>\$63,369.95</u>
Less: Adjustment for prior year	(\$1,047.87)	(\$1,047.87)	\$0.00
Budgeted fund balance	<u>\$119,952.13</u>	<u>\$56,582.18</u>	<u>\$63,369.95</u>

Prepared and submitted by :

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 50 FUND 50

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	32,767		(32,767)
Total		0	0	0	32,767		(32,767)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	121,000	121,000	32,985	57,413	30,602
Total		0	121,000	121,000	32,985	57,413	30,602

Starting date 7/1/2023 Ending date 11/30/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
99999	0	0	0	32,767		(32,767)
Total	0	0	0	32,767		(32,767)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	11,000	11,000	4,525	2,475	4,000
99999	0	110,000	110,000	28,460	54,938	26,602
Total	0	121,000	121,000	32,985	57,413	30,602

**SOUTH HACKENSACK BOARD OF EDUCATION
TREASURER'S REPORT**

ALL FUNDS

**FOR THE MONTH ENDING
NOVEMBER 30, 2023**

CASH REPORT

Fund	Opening Cash Balance	Cash Receipts This Month	Cash Disbursements This Month	Ending Cash Balances
GENERAL FUNDS				
Fund 10	3,563,476.60	857,091.51	771,315.98	3,649,252.13
Fund 20	(199,123.36)	59,758.00	39,894.76	(179,260.12)
Fund 30	-	-	-	-
Fund 40	(12,097.50)	-	-	(12,097.50)
Fund 50	-	-	-	-
Total General Funds	3,352,255.74	916,849.51	811,210.74	3,457,894.51
ENTERPRISE FUNDS				
Fund 50 - Food Service Fund (In General Acct)	(54,903.97)	-	4,158.95	(59,062.92)
Fund 50 - Food Service Fund	56,747.97	2,953.58	4,707.50	54,994.05
Total Fund 50 - Food Service Fund	1,844.00	2,953.58	8,866.45	(4,068.87)
Fund 50 - After School Program (In General Acct)	28,755.06	7,142.15	-	35,897.21
Total Enterprise Funds	30,599.06	10,095.73	8,866.45	31,828.34
TRUST AND AGENCY FUNDS				
Payroll Account	19.71	209,040.92	209,040.92	19.71
Payroll Agency Account	458.70	167,505.58	140,250.51	27,713.77
Flexible Spending	1,162.89	4.86	4.86	1,162.89
Unemployment Account	22,495.57	91.74	872.92	21,714.39
Total Trust and Agency Funds	24,136.87	376,643.10	350,169.21	50,610.76
OTHER ACCOUNTS				
Fund 50 - Athletic Account (In General Account)	-	-	-	-
Fund 50 - Athletic Account	3,609.03	15.24	375.24	3,249.03
Total Fund 50 - Athletic Account	3,609.03	15.24	375.24	3,249.03
Scholarship Account	22,345.93	97.59	-	22,443.52
Principal's Account	8,073.60	2,679.91	-	10,753.51
Total Other Accounts	34,028.56	2,792.74	375.24	36,446.06
Total All Funds	3,441,020.23	1,306,381.08	1,170,621.64	3,576,779.67

Beverly V. Litstra

Beverly Litstra, Interim Business Administrator

5/30/24
Date

Month / Year: Nov 30, 2023

05/30/24

Line	Budget Category	Account	(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
			Original Budget	Revenues Allowed N/JAC - 6A: 23A-13.3(d)	Original Budget For 10% Calc	Maximum Transfer Amount	YTD Net Transfers to / (from) 11/30/2023	% Change of Transfers YTD	Remaining Allowable Balance From	Remaining Allowable Balance To
			Data	Data	Col1+Col2	Col3 * .1	+ or - Data	Col5/Col3	Col4+Col5	Col4-Col5
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	11-1XX-100-XXX	2,158,144	0	2,158,144	215,814	500	0.02%	216,314	215,314
10300 11160	Total Special Education - Instruction, Total Basic	11-2XX-100-XXX	808,467	0	808,467	80,847	0	0.00%	80,847	80,847
12160 40580	Skills/Remedial - Instruct., Total Bilingual Education -	11-000-216, 217								
41080	Instruction, Total Undistributed Expend - Speech, OT., Total Undist. Expend. - Other Supp. Serv									
15180	TOTAL VOCATIONAL PROGRAMS	11-3XX-100-XXX	0	0	0	0	0	0.00%	0	0
17100 17600	Total School-Sponsored Co/Extra Curricular, Total	11-4XX-X00-XXX	132,500	0	132,500	13,250	22,300	16.83%	35,550	(9,050)
19620 20620	School-Sponsored Athletics - Instr, Total Before/After School									
21620 22620	Programs, Total Summer School, Total Instructional									
23620 25100	Alternative Educatio, Total Other Supplemental/At-Risk									
	Program, Total Other Alternative Education Progra, Total Other									
	Instructional Programs - Ins									
27100	Total Community Services Programs/Operat	11-800-330-XXX	0	0	0	0	0	0.00%	0	0
29180	Total Undistributed Expenditures - Instr	11-000-100-XXX	3,395,519	0	3,395,519	339,552	(263,035)	-7.75%	76,517	602,587
29880 30820	Total Undistributed Expenditures - Atten, Total Undistributed	11-000-211, 213,	357,373	0	357,373	35,737	200,000	55.96%	235,737	(164,263)
41660 42200	Expenditures - Healt. Total Undist. Expend. - Guidance, Total	218, 219, 222								
43620	Undist. Expend. - Child Study Team, Total Undist. Expend. - Edu. Media Serv.									
43200 44180	Total Undist. Expend. - Improvement of I, Total Undist. Expend. - Instructional St	11-000-221, 223	166,865	0	166,865	16,687	0	0.00%	16,687	16,687
45300	Support Serv. - General Admin	11-000-230-XXX	194,923	0	194,923	19,492	30,500	15.65%	49,992	(11,008)
46160	Support Serv. - School Admin	11-000-240-XXX	84,076	0	84,076	8,408	0	0.00%	8,408	8,408
47200 47620	Total Undist. Expend. - Central Services, Total Undist. Expend. - Admin. Info. Tec	11-000-25X-XXX	103,821	0	103,821	10,382	0	0.00%	10,382	10,382
51120	Total Undist. Expend. - Oper. & Maint. O	11-000-26X-XXX	731,357	0	731,357	73,136	0	0.00%	73,136	73,136
52480	Total Undist. Expend. - Student Transpor	11-000-270-XXX	655,716	0	655,716	65,572	0	0.00%	65,572	65,572
71260	TOTAL PERSONNEL SERVICES -EMPLOYEE	11-XXX-XXX-2XX	1,173,476	0	1,173,476	117,348	(3,300)	-0.28%	114,048	120,648
72020	Total Undistributed Expenditures - Food	11-000-310-XXX	27,253	0	27,253	2,725	0	0.00%	2,725	2,725
72120 72122	Transfer of Property Sale Proceeds Res., Transfer of Property Sale Proceeds CDL	11-000-520-934	0	0	0	0	0	0.00%	0	0
72160	Increase in Sale/Lease-back Reserve	10-605	0	0	0	0	0	0.00%	0	0
72180	Interest Earned on Maintenance Reserve	10-606	500	0	500	50	0	0.00%	50	50
72200	Increase in Maintenance Reserve	10-606	0	0	0	0	0	0.00%	0	0
72220	Increase in Current Expense Emergency Re	10-607	0	0	0	0	0	0.00%	0	0
72240 72245	Interest Earned on Current Exp. Emergenc, Increase in Bus	10-607	0	0	0	0	0	0.00%	0	0
72246 72247	Adv. Res. for Fuel Costs, Increase in IMPACT Aid Reserve (General), Increase in IMPACT Aid Reserve (Capital)									
72260	TOTAL GENERAL CURRENT EXPENSE		9,989,990	0	9,989,990	998,999	(13,035)	-0.13%	985,964	1,012,034

District:

South Hackensack BOE

Monthly Transfer Report NJ

Page 2 of 2

Month / Year: Nov 30, 2023

05/30/24

Line	Budget Category	Account	(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
			Original Budget	Revenues Allowed NJAC - 6A: 23A-13.3(d)	Original Budget For 10% Calc	Maximum Transfer Amount	YTD Net Transfers to / (from) 11/30/2023	% Change of Transfers YTD	Remaining Allowable Balance From	Remaining Allowable Balance To
75880	TOTAL EQUIPMENT	12-XXX-XXX-73X	Data	Data	Col1+Col2	Col3 * .1	+ or - Data	Col5/Col3	Col4+Col5	Col4-Col5
76260	Total Facilities Acquisition and Constr	12-000-4XX-XXX	18,956	0	18,956	1,896	13,035	0.00%	13,035	(13,035)
76320	Capital Reserve – Transfer to Capital Pr	12-000-4XX-931	0	0	0	0	0	0.00%	1,896	1,896
76340	Capital Reserve – Transfer to Debt Servi	12-000-4XX-933	0	0	0	0	0	0.00%	0	0
76360	Increase in Capital Reserve	10-604	0	0	0	0	0	0.00%	0	0
76380 76385	Interest Deposit to Capital Reserve, IMPACT Aid Reserve (Cap) Tr to Cap Proj	10-604	1,000	0	1,000	100	0	0.00%	100	100
76400	TOTAL CAPITAL OUTLAY		19,956	0	19,956	1,896	13,035	65.32%	15,030	(11,039)
83080	TOTAL SPECIAL SCHOOLS	13-XXX-XXX-XXX	0	0	0	0	0	0.00%	0	0
84000 84005	Transfer of Funds to Charter Schools, Transfer of Funds to Renaliss Schools	10-000-100-56X	0	0	0	0	0	0.00%	0	0
84020	General Fund Contrib. to School-based Bu	10-000-520-930	0	0	0	0	0	0.00%	0	0
84060	GENERAL FUND GRAND TOTAL		10,008,946	0	10,008,946	1,000,995	0	0.00%	1,000,995	1,000,995

Beverly Viotto

School Business Administrator Signature

5/30/24

Date

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Assets and Resources

Assets:

101	Cash in bank		\$3,375,013.19
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$5,017,645.00

Accounts Receivable:

132	Interfund	\$31,000.00	
141	Intergovernmental - State	\$81,761.02	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$92,761.02

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$9,809,946.00	
302	Less Revenues	(\$9,874,100.38)	(\$64,154.38)

Total assets and resources **\$8,421,264.83**

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$1,500.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total Liabilities		\$1,500.00

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$4,941,266.86

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$991,644.00	
604	Add: Increase in Capital Reserve	\$1,000.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$992,644.00
762	Reserve for Adult Education		\$259,226.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$249,818.00	
606	Add: Increase in Maintenance Reserve	\$500.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$250,318.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
766	Reserve for Bus Advertising - July 1	\$131,424.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$131,424.00
766	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
767	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00

601	Appropriations	\$10,008,446.00	
602	Less: Expenditures	(\$3,847,869.97)	
	Less: Encumbrances	(\$4,941,266.86)	(\$8,789,136.83)
	Total appropriated		\$7,794,188.03

Unappropriated:

770	Fund balance, July 1	\$825,576.80
771	Designated fund balance	\$0.00
303	Budgeted fund balance	(\$200,000.00)

Total fund balance	\$8,419,764.83
Total liabilities and fund equity	\$8,421,264.83

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$10,008,446.00	\$8,789,136.83	\$1,219,309.17
Revenues	(\$9,809,946.00)	(\$9,874,100.38)	\$64,154.38
Subtotal	<u>\$198,500.00</u>	<u>(\$1,084,963.55)</u>	<u>\$1,283,463.55</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$1,000.00	(\$991,644.00)	\$992,644.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$2,076,607.55)</u>	<u>\$2,276,107.55</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$199,500.00</u>	<u>(\$2,076,607.55)</u>	<u>\$2,276,107.55</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$500.00	(\$249,818.00)	\$250,318.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,326,425.55)</u>	<u>\$2,526,425.55</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,326,425.55)</u>	<u>\$2,526,425.55</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,326,425.55)</u>	<u>\$2,526,425.55</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,326,425.55)</u>	<u>\$2,526,425.55</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,326,425.55)</u>	<u>\$2,526,425.55</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$200,000.00</u>	<u>(\$2,326,425.55)</u>	<u>\$2,526,425.55</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$200,000.00</u>	<u>(\$2,326,425.55)</u>	<u>\$2,526,425.55</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00370	SUBTOTAL -- Revenues from Local Sources	9,160,679	0	9,160,679	9,737,695		(577,016)
00520	SUBTOTAL -- Revenues from State Sources	649,267	0	649,267	136,405	Under	512,862
Total		9,809,946	0	9,809,946	9,874,100		(64,154)
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	2,158,144	500	2,158,644	934,504	1,092,931	131,210
10300	Total Special Education - Instruction	344,364	0	344,364	133,750	210,614	0
11160	Total Basic Skills/Remedial -- Instruct.	129,184	0	129,184	26,179	39,269	63,736
12160	Total Bilingual Education -- Instruction	94,862	0	94,862	37,745	56,617	500
17100	Total School-Sponsored Co/Extra Curricul	117,500	0	117,500	30,719	63,519	23,262
20620	Total Summer School	15,000	22,300	37,300	23,173	3,438	10,690
29180	Total Undistributed Expenditures - Instr	3,395,519	(263,035)	3,132,484	846,726	2,089,474	196,284
29680	Total Undistributed Expenditures -- Atten	6,656	0	6,656	3,328	3,328	0
30620	Total Undistributed Expenditures -- Healt	106,480	(20,000)	86,480	30,676	48,203	7,602
40580	Total Undistributed Expend -- Speech, OT,	159,750	0	159,750	47,701	67,934	44,115
41080	Total Undist. Expend. -- Other Supp. Serv	80,307	0	80,307	31,526	42,405	6,376
42200	Total Undist. Expend. -- Child Study Team	197,425	240,000	437,425	285,638	146,776	5,009
43200	Total Undist. Expend. -- Improvement of I	160,865	0	160,865	72,948	72,948	14,969
43620	Total Undist. Expend. -- Edu. Media Serv.	46,812	(20,000)	26,812	5,836	0	20,976
44180	Total Undist. Expend. -- Instructional St	6,000	0	6,000	2,492	633	2,875
45300	Support Serv. - General Admin	194,923	30,500	225,423	93,046	68,339	64,038
46160	Support Serv. - School Admin	84,076	0	84,076	39,158	37,038	7,880
47200	Total Undist. Expend. -- Central Services	100,821	40,000	140,821	53,825	80,944	6,051
47620	Total Undist. Expend. -- Admin. Info. Tec	3,000	0	3,000	970	1,500	530
51120	Total Undist. Expend. -- Oper. & Maint. O	731,357	0	731,357	414,428	235,768	81,161
52480	Total Undist. Expend. -- Student Transpor	655,716	0	655,716	219,341	116,863	319,512
71260	TOTAL PERSONNEL SERVICES --EMPLOYEE	1,173,476	(43,300)	1,130,176	494,515	456,111	179,550
72020	Total Undistributed Expenditures -- Food	27,253	0	27,253	6,614	6,614	14,025
75880	TOTAL EQUIPMENT	0	13,035	13,035	13,035	0	0
76260	Total Facilities Acquisition and Constr	18,956	0	18,956	0	0	18,956
Total		10,008,446	(0)	10,008,446	3,847,870	4,941,267	1,219,309

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00100	10-1210	Local Tax Levy	8,754,670	0	8,754,670	9,502,075		(747,405)
00140	10-1310	Tuition from Individuals	1,800	0	1,800	29,462		(27,862)
00170	10-1340	Tuition from Other Sources	42,000	0	42,000	0	Under	42,000
00260	10-1910	Rents and Royalties	0	0	0	122,289		(122,289)
00300	10-1___	Unrestricted Miscellaneous Revenues	360,909	0	360,909	83,870	Under	277,039
00330	10-1___	Interest Earned on Maintenance Reserve	500	0	500	0	Under	500
00340	10-1___	Interest Earned on Capital Reserve Funds	1,000	0	1,000	0	Under	1,000
00420	10-3121	Categorical Transportation Aid	47,149	0	47,149	0	Under	47,149
00430	10-3131	Extraordinary Aid	150,000	0	150,000	0	Under	150,000
00440	10-3132	Categorical Special Education Aid	315,713	0	315,713	0	Under	315,713
00460	10-3176	Equalization Aid	99,417	0	99,417	99,417		0
00470	10-3177	Categorical Security Aid	36,988	0	36,988	36,988		0
Total			9,809,946	0	9,809,946	9,874,100		(64,154)

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
02000	11-105-100-101	Preschool – Salaries of Teachers	100,188	0	100,188	36,075	64,113	0
02080	11-110-___-101	Kindergarten – Salaries of Teachers	208,710	0	208,710	73,459	124,210	11,041
02100	11-120-___-101	Grades 1-5 – Salaries of Teachers	852,827	46,000	898,827	366,831	532,636	(640)
02120	11-130-___-101	Grades 6-8 – Salaries of Teachers	523,641	0	523,641	205,316	318,325	0
02500	11-150-100-101	Salaries of Teachers	2,000	0	2,000	120	1,880	0
03000	11-190-1___-106	Other Salaries for Instruction	59,403	(15,000)	44,403	13,795	21,279	9,329
03020	11-190-1___-320	Purchased Professional – Educational Ser	131,103	(30,500)	100,603	61,031	0	39,572
03040	11-190-1___-340	Purchased Technical Services	96,521	0	96,521	54,234	15,634	26,653
03060	11-190-1___-4-5	Other Purchased Services (400-500 series	92,751	0	92,751	82,855	8,337	1,559
03080	11-190-1___-610	General Supplies	65,500	0	65,500	39,248	6,517	19,735
03100	11-190-1___-640	Textbooks	20,000	(100)	19,900	130	0	19,770
03120	11-190-1___-8___	Other Objects	5,500	100	5,600	1,409	0	4,191
07000	11-213-100-101	Salaries of Teachers	344,364	0	344,364	133,750	210,614	0
11000	11-230-100-101	Salaries of Teachers	129,184	0	129,184	26,179	39,269	63,736
12000	11-240-100-101	Salaries of Teachers	94,362	0	94,362	37,745	56,617	0
12100	11-240-100-610	General Supplies	500	0	500	0	0	500
17000	11-401-100-1___	Salaries	76,000	0	76,000	12,915	63,085	0
17020	11-401-100-[3-5]	Purchased Services (300-500 series)	21,500	6,193	27,693	10,705	0	16,988
17040	11-401-100-6___	Supplies and Materials	20,000	(6,193)	13,806	7,099	434	6,274
20000	11-422-100-101	Salaries of Teachers	15,000	22,300	37,300	23,173	3,438	10,680
29000	11-000-100-561	Tuition to Other LEAs within the State -	1,190,305	(94,640)	1,095,665	309,566	719,729	66,370
29020	11-000-100-562	Tuition to Other LEAs within the State -	1,321,926	(195,812)	1,126,114	416,752	693,196	16,166
29040	11-000-100-563	Tuition to County Voc. School District-R	144,900	0	144,900	34,799	73,921	36,180
29060	11-000-100-564	Tuition to County Voc. School District-S	247,320	0	247,320	60,638	137,813	48,870
29080	11-000-100-565	Tuition to CSSD & Regular Day Schools	378,616	95,452	474,070	24,971	464,816	(15,717)
29100	11-000-100-566	Tuition to Priv. School for the Disabled	94,415	(50,000)	44,415	0	0	44,415
29160	11-000-100-569	Tuition – Other	18,035	(18,035)	0	0	0	0

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:				Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
29500	11-000-211-1__	Salaries		6,656	0	6,656	3,328	3,328	0
30500	11-000-213-1__	Salaries		95,980	(15,276)	80,704	24,914	48,188	7,802
30540	11-000-213-3__	Purchased Professional and Technical Ser		7,000	(5,525)	1,475	1,475	0	0
30560	11-000-213-[4-5]	Other Purchased Services (400-500 series		500	8	508	508	0	0
30580	11-000-213-6__	Supplies and Materials		3,000	793	3,793	3,778	15	0
40500	11-000-216-1__	Salaries		68,980	0	68,980	16,070	44,953	5,957
40520	11-000-216-320	Purchased Professional – Educational Ser		90,270	(1,000)	89,270	28,634	22,981	37,655
40540	11-000-216-6__	Supplies and Materials		500	1,000	1,500	997	0	503
41000	11-000-217-1__	Salaries		80,307	0	80,307	31,526	42,405	6,376
42000	11-000-219-104	Salaries of Other Professional Staff		84,730	40,000	124,730	64,800	59,930	0
42060	11-000-219-320	Purchased Professional – Educational Ser		108,695	200,000	308,695	219,883	86,835	1,977
42160	11-000-219-6__	Supplies and Materials		4,000	0	4,000	955	13	3,032
43020	11-000-221-104	Salaries of Other Professional Staff		120,000	0	120,000	57,516	57,516	4,969
43040	11-000-221-105	Salaries of Secretarial & Clerical Assis		30,865	0	30,865	15,432	15,433	0
43160	11-000-221-6__	Supplies and Materials		5,000	0	5,000	0	0	5,000
43180	11-000-221-8__	Other Objects		5,000	0	5,000	0	0	5,000
43500	11-000-222-1__	Salaries		45,812	(20,000)	25,812	5,836	0	19,976
43580	11-000-222-6__	Supplies and Materials		1,000	0	1,000	0	0	1,000
44080	11-000-223-320	Purchased Professional – Educational Ser		6,000	0	6,000	2,482	633	2,875
45000	11-000-230-1__	Salaries		124,427	0	124,427	62,214	62,213	0
45040	11-000-230-331	Legal Services		10,000	30,000	40,000	10,906	4,094	25,000
45060	11-000-230-332	Audit Fees		30,000	0	30,000	0	0	30,000
45100	11-000-230-339	Other Purchased Professional Services		7,000	450	7,450	7,095	0	355
45140	11-000-230-530	Communications/Telephone		8,296	0	8,296	(1,057)	1,611	7,742
45180	11-000-230-590	Misc Purch Services (400-500 series, O/T		5,200	1,900	7,100	6,977	122	0
45200	11-000-230-610	General Supplies		1,000	0	1,000	105	298	597
45260	11-000-230-890	Miscellaneous Expenditures		5,000	(2,546)	2,454	2,110	0	344
45280	11-000-230-895	BOE Membership Dues and Fees		4,000	697	4,697	4,697	0	0
46000	11-000-240-103	Salaries of Principals/Assistant Princip		74,076	0	74,076	37,036	37,038	0
46100	11-000-240-[4-5]	Other Purchased Services (400-500 series		8,000	(120)	7,880	0	0	7,880
46120	11-000-240-6__	Supplies and Materials		2,000	120	2,120	2,120	0	0
47000	11-000-251-1__	Salaries		78,365	40,000	118,365	40,085	78,280	0
47020	11-000-251-330	Purchased Professional Services		500	0	500	345	0	155
47040	11-000-251-340	Purchased Technical Services		18,456	0	18,456	13,083	1,164	4,209
47060	11-000-251-592	Misc. Purch. Services (400-500 Series, O		1,500	0	1,500	214	0	1,286
47100	11-000-251-6__	Supplies and Materials		1,500	0	1,500	0	1,500	0
47180	11-000-251-890	Other Objects		500	0	500	99	0	401
47540	11-000-252-340	Purchased Technical Services		1,500	0	1,500	970	0	530
47580	11-000-252-6__	Supplies and Materials		1,500	0	1,500	0	1,500	0
48520	11-000-261-420	Cleaning, Repair, and Maintenance Servic		87,426	5,000	92,426	53,090	12,078	27,259
48540	11-000-261-610	General Supplies		10,000	0	10,000	3,171	2,353	4,476

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 10 GENERAL CURRENT EXPENSE

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
49000	11-000-262-1__	Salaries	290,766	0	290,766	142,855	147,911	0
49040	11-000-262-3__	Purchased Professional and Technical Ser	1,000	0	1,000	0	0	1,000
49060	11-000-262-420	Cleaning, Repair, and Maintenance Svc.	10,000	0	10,000	4,083	5,364	553
49120	11-000-262-490	Other Purchased Property Services	25,624	(403)	25,221	9,536	5,464	10,221
49140	11-000-262-520	Insurance	83,771	3,310	87,081	87,081	0	0
49160	11-000-262-590	Miscellaneous Purchased Services	5,000	0	5,000	4,373	0	627
49180	11-000-262-610	General Supplies	15,000	0	15,000	3,949	984	10,067
49220	11-000-262-622	Energy (Electricity)	120,000	(11,082)	108,918	50,015	40,805	18,098
49280	11-000-262-8__	Other Objects	2,000	0	2,000	0	0	2,000
50040	11-000-263-420	Cleaning, Repair, and Maintenance Svc.	9,500	(4,000)	5,500	2,635	1,365	1,500
50060	11-000-263-610	General Supplies	2,500	0	2,500	0	0	2,500
51000	11-000-266-1__	Salaries	30,000	5,175	35,175	15,011	18,989	1,175
51020	11-000-266-3__	Purchased Professional and Technical Ser	27,770	4,960	32,730	32,730	0	0
51040	11-000-266-420	Cleaning, Repair, and Maintenance Svc.	6,000	(1,000)	5,000	3,806	455	939
51060	11-000-266-610	General Supplies	5,000	(1,960)	3,040	2,293	0	747
52200	11-000-270-503	Contract Serv.-Aid In Lieu Pymts-Non-Pub	14,000	0	14,000	300	11,650	2,050
52260	11-000-270-511	Contract Services (Bet. Home & Sch) -Ven	232,444	0	232,444	62,308	32,692	137,444
52280	11-000-270-512	Contr Serv (Oth. Than Bet Home & Sch) -	15,000	0	15,000	1,454	1,800	11,746
52360	11-000-270-517	Contract Serv. (Reg. Students) - ESCs &	127,326	0	127,326	29,053	20,947	77,326
52380	11-000-270-518	Contract Serv. (Spl. Ed. Students) - ESC	266,946	0	266,946	126,226	49,774	90,946
71020	11-000-291-220	Social Security Contributions	65,000	0	65,000	23,313	41,687	0
71060	11-000-291-241	Other Retirement Contributions - PERS	102,779	(403)	102,376	0	0	102,376
71140	11-000-291-250	Unemployment Compensation	5,000	0	5,000	0	0	5,000
71160	11-000-291-260	Workmen's Compensation	31,408	403	31,811	31,811	0	0
71180	11-000-291-270	Health Benefits	912,597	(43,300)	869,297	427,327	380,329	61,641
71200	11-000-291-280	Tuition Reimbursement	10,000	0	10,000	1,800	0	8,200
71220	11-000-291-290	Other Employee Benefits	46,692	0	46,692	10,264	34,095	2,333
72000	11-000-310-930	Transfers to Cover Deficit (Enterprise F	27,253	0	27,253	6,614	6,614	14,025
75700	12-000-261-73__	Undist. Expend. -Required Maint. For Sch	0	7,992	7,992	7,992	0	0
75860	12-____-00-73__	Special Schools (All Programs)	0	5,043	5,043	5,043	0	0
76100	12-000-400-600	Supplies and Materials	18,956	0	18,956	0	0	18,956
Total			10,008,446	(0)	10,008,446	3,847,870	4,941,267	1,219,309

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$89,937.56)
102-106	Cash Equivalents		\$30,353.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	(\$50,065.00)	
142	Intergovernmental - Federal	\$63,896.32	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$13,631.32

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$885,731.68	
302	Less Revenues	(\$196,103.00)	\$689,628.68

Total assets and resources \$643,675.44

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$89,937.56)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$41,328.59
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$30,353.00
Total liabilities		\$71,681.59

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$231,300.08
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$868,927.30	
602	Less: Expenditures	(\$313,737.65)	
	Less: Encumbrances	(\$231,300.08)	(\$545,037.73)
	Total appropriated		\$555,189.65
Unappropriated:			
770	Fund balance, July 1		(\$0.18)
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$16,804.38
	Total fund balance		\$571,993.85
	Total liabilities and fund equity		\$643,675.44

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$868,927.30	\$545,037.73	\$323,889.57
Revenues	(\$885,731.68)	(\$198,103.00)	(\$689,628.68)
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	(\$16,804.38)	\$348,934.73	(\$365,739.11)
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	(\$16,804.38)	\$348,934.73	(\$365,739.11)

Prepared and submitted by:

Board Secretary

Date

Beverly Vlietstra

5/30/24

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)		0	0	0	583		(583)
00830	Total Revenues from Federal Sources	486,847	398,885	885,732	195,520	Under	690,212
	Total	486,847	398,885	885,732	196,103		689,629
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)		0	6,247	6,247	2,640	0	3,607
88740	Total Federal Projects	479,165	383,515	862,680	311,098	231,300	320,283
	Total	479,165	389,762	868,927	313,738	231,300	323,890

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 20 SPECIAL REVENUE FUNDS

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
	0	0	0	583		(583)
00775 20-441[1-6] Title I	61,436	49,912	111,348	0	Under	111,348
00780 20-445[1-5] Title II	17,137	12,251	29,388	6,755	Under	22,633
00785 20-449[1-4] Title III	7,682	0	7,682	1,332	Under	6,350
00804 20-4419 ARP - IDEA Basic	0	0	0	12,890		(12,890)
00805 20-442[0-9] I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	30,507	Under	45,633
00806 20-4541 ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	0	Under	49,200
00807 20-4542 ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	10,689	Under	5,901
00808 20-4543 ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	11,507	Under	16,986
00809 20-4544 ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	Under	20,459
00814 20-4540 ARP - ESSER	225,254	197,090	422,344	76,070	Under	346,274
00823 20-4534 CRRSA Act - ESSER II	0	74,277	74,277	2,970	Under	71,307
00824 20-4535 CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	Under	7,011
00826 20-4536 CRRSA Act - Mental Health Grant	0	42,800	42,800	42,800		0
Total	486,847	398,888	885,732	196,103		689,629

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	6,247	6,247	2,640	0	3,607
88500 20-___-___ Title I	61,436	49,912	111,348	73,011	20,142	18,195
88520 20-___-___ Title II	17,137	12,251	29,388	11,116	5,755	12,517
88540 20-___-___ Title III	0	920	920	0	611	309
88620 20-___-___ I.D.E.A. Part B (Handicapped)	59,124	17,016	76,140	32,688	43,452	0
88641 20-223-___ ARP-IDEA Basic Grant Program	0	13,988	13,988	13,988	0	0
88709 20-483-___ CRRSA Act - ESSER II Grant Program	0	44,100	44,100	43,390	710	0
88710 20-484-___ CRRSA Act - Learning Acceleration Grant	0	7,011	7,011	0	0	7,011
88711 20-485-___ CRRSA Act - Mental Health Grant	0	42,800	42,800	42,800	0	0
88713 20-487-___ ARP-ESSER Grant Program	225,254	196,990	422,244	72,415	159,790	190,039
88714 20-488-___ ARP ESSER Accel. Learning Coaching Supt	49,200	0	49,200	11,000	0	38,200
88715 20-489-___ ARP ESSER Evidence Based Summer Enrich	16,589	1	16,590	10,690	840	5,060
88716 20-490-___ ARP ESSER Evidence Based Bynd Sch Day	40,000	(11,507)	28,493	0	0	28,493
88717 20-491-___ ARP ESSER NJTSS Mental Health Support	10,425	10,034	20,459	0	0	20,459
Total	479,165	389,762	868,927	313,736	231,300	323,890

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Assets and Resources

Assets:

101	Cash in bank		\$0.00
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	\$0.00	\$0.00

Total assets and resources

\$0.00

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$0.00

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$0.00	
602	Less: Expenditures	\$0.00	
	Less: Encumbrances	\$0.00	\$0.00
	Total appropriated		\$0.00
	Unappropriated:		
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$0.00
	Total liabilities and fund equity		\$0.00

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$0.00	\$0.00	\$0.00
Revenues	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Capital Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Sale/Leaseback Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Maintenance Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Emergency Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Tuition Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (General):			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase In reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 30 CAPITAL PROJECTS FUNDS

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Assets and Resources

Assets:

101	Cash in bank		(\$12,097.50)
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$214,195.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$ _____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$ _____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$0.00

Resources:

301	Estimated Revenues	\$214,195.00	
302	Less Revenues	(\$214,195.00)	\$0.00

Total assets and resources **\$202,097.50**

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Liabilities and Fund Equity

Liabilities:

101	Cash Overdraft	(\$12,097.50)
401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$0.00
Total liabilities		\$0.00

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Fund Balance:

Appropriated:

753,754 Reserve for Encumbrances \$0.00

Reserved Fund Balance:

761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$214,195.00	
602	Less: Expenditures	(\$12,097.50)	
	Less: Encumbrances	\$0.00	(\$12,097.50)
			\$202,097.50
	Total appropriated		\$202,097.50
	Unappropriated:		
770	Fund balance, July 1		\$0.00
771	Designated fund balance		\$0.00
303	Budgeted fund balance		\$0.00
	Total fund balance		\$202,097.50
	Total liabilities and fund equity		\$202,097.50

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$214,195.00	\$12,097.50	\$202,097.50
Revenues	(\$214,195.00)	(\$214,195.00)	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Change in Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>
Less: Adjustment for prior year	\$0.00	\$0.00	\$0.00
Budgeted fund balance	<u>\$0.00</u>	<u>(\$202,097.50)</u>	<u>\$202,097.50</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:		Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00885	Total Revenues from Local Sources	214,195	0	214,195	214,195		0
Total		214,195	0	214,195	214,195		0
Expenditures:		Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89660	Total Regular Debt Service	214,195	0	214,195	12,098	0	202,098
Total		214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 40 DEBT SERVICE FUNDS

Revenues:			Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
00860	40-1210	Local Tax Levy	214,195	0	214,195	214,195		0
Total			214,195	0	214,195	214,195		0

Expenditures:			Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
89600	40-701-510-834	Interest on Bonds	24,195	0	24,195	12,098	0	12,098
89620	40-701-510-810	Redemption of Principal	190,000	0	190,000	0	0	190,000
Total			214,195	0	214,195	12,098	0	202,098

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 50 FUND 50

Assets and Resources

Assets:

101	Cash in bank		\$50,442.26
102-106	Cash Equivalents		\$0.00
108	Impact Aid Reserve (General)		\$0.00
109	Impact Aid Reserve (Capital)		\$0.00
111	Investments		\$0.00
112	Unamortized Premiums on Investments		\$0.00
113	Unamortized Discounts on Investments		\$0.00
114	Interest Receivable on Investments		\$0.00
115	Accrued Interest on Investments		\$0.00
116	Capital Reserve Account		\$0.00
117	Maintenance Reserve Account		\$0.00
118	Emergency Reserve Account		\$0.00
121	Tax levy Receivable		\$0.00

Accounts Receivable:

132	Interfund	\$0.00	
141	Intergovernmental - State	\$0.00	
142	Intergovernmental - Federal	\$0.00	
143	Intergovernmental - Other	\$0.00	
153, 154	Other (net of estimated uncollectable of \$_____)	\$0.00	\$0.00

Loans Receivable:

131	Interfund	\$0.00	
151, 152	Other (Net of estimated uncollectable of \$_____)	\$0.00	\$0.00
161	Bond Proceeds Receivable		\$0.00
171	Inventories for Consumption		\$0.00
172	Inventories for Resale		\$0.00
181	Prepaid Expenses		\$0.00
191	Deposits		\$0.00
192	Deferred Expenditures		\$0.00
199, xxx	Other Current Assets		\$430.00

Resources:

301	Estimated Revenues	\$0.00	
302	Less Revenues	(\$61,000.84)	(\$61,000.84)

Total assets and resources

(\$10,128.58)

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 50 FUND 50

Liabilities and Fund Equity

Liabilities:

401	Interfund Loans Payable	\$0.00
402	Interfund Accounts Payable	\$0.00
411	Intergovernmental Accounts Payable - State	\$0.00
412	Intergovernmental Accounts Payable - Federal	\$0.00
413	Intergovernmental Accounts Payable - Other	\$0.00
421	Accounts Payable	\$0.00
422	Judgments Payable	\$0.00
431	Contracts Payable	\$0.00
451	Loans Payable	\$0.00
471	Payroll Deductions and Withholdings	\$0.00
481	Deferred Revenues	\$0.00
580	Unemployment Trust Fund Liability	\$0.00
499, xxx	Other Current Liabilities	\$430.00
Total liabilities		\$430.00

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 50 FUND 50

Fund Balance:

Appropriated:			
753,754	Reserve for Encumbrances		\$44,544.44
Reserved Fund Balance:			
761	Capital Reserve Account - July 1	\$0.00	
604	Add: Increase in Capital Reserve	\$0.00	
307	Less: Bud. w/d Cap. Reserve Eligible Costs	\$0.00	
309	Less: Bud. w/d Cap. Reserve Excess Costs	\$0.00	
317	Less: Bud. w/d cap. Reserve Debt Service	\$0.00	\$0.00
762	Reserve for Adult Education		\$0.00
763	Sale/Leaseback Reserve Account - July 1	\$0.00	
605	Add: Increase in Sale/Leaseback Reserve	\$0.00	
308	Less: Bud w/d Sale/Leaseback Reserve	\$0.00	\$0.00
764	Maintenance Reserve Account - July 1	\$0.00	
606	Add: Increase in Maintenance Reserve	\$0.00	
310	Less: Bud. w/d from Maintenance Reserve	\$0.00	\$0.00
765	Tuition Reserve Account - July 1	\$0.00	
311	Less: Bud. w/d from Tuition Reserve	\$0.00	\$0.00
766	Reserve for Cur. Exp. Emergencies - July 1	\$0.00	
607	Add: Increase in Cur. Exp. Emer. Reserve	\$0.00	
312	Less: Bud. w/d from Cur. Exp. Emer. Reserve	\$0.00	\$0.00
755	Reserve for Bus Advertising - July 1	\$0.00	
610	Add: Increase in Bus Advertising Reserve	\$0.00	
315	Less: Bud. w/d from Bus Advertising Reserve	\$0.00	\$0.00
756	Federal Impact Aid (General) - July 1	\$0.00	
611	Add: Increase in Federal Impact Aid (General)	\$0.00	
318	Less: Bud. w/d from Federal Impact Aid (Gen.)	\$0.00	\$0.00
757	Federal Impact Aid (Capital) - July 1	\$0.00	
612	Add: Increase in Federal Impact Aid (Capital)	\$0.00	
319	Less: Bud. w/d from Federal Impact Aid (Cap.)	\$0.00	\$0.00
769	Unemployment Fund - July 1	\$0.00	
	Add: Increase in Unemployment Fund	\$0.00	
678	Less: Bud. w/d from Unemployment Fund	\$0.00	\$0.00
750-752,76x	Other reserves		\$0.00
601	Appropriations	\$121,000.00	
602	Less: Expenditures	(\$45,853.08)	
	Less: Encumbrances	(\$44,544.44)	(\$90,397.52)
	Total appropriated		\$75,146.92
Unappropriated:			
770	Fund balance, July 1		\$34,246.63
771	Designated fund balance		\$0.00
303	Budgeted fund balance		(\$119,952.13)
	Total fund balance		(\$10,558.58)
	Total liabilities and fund equity		(\$10,128.58)

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 50 FUND 50

Recapitulation of Budgeted Fund Balance:

	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
Appropriations	\$121,000.00	\$90,397.52	\$30,602.48
Revenues	\$0.00	(\$61,000.84)	\$61,000.84
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Change In Capital Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Change In Sale/Leaseback Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Change In Maintenance Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Change In Emergency Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Change In Tuition Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Change In Bus Advertising Reserve Account:			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Change In Federal Impact Aid (General):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Change In Federal Impact Aid (Capital):			
Plus - Increase in reserve	\$0.00	\$0.00	\$0.00
Less - Withdrawal from reserve	\$0.00	\$0.00	\$0.00
Subtotal	<u>\$121,000.00</u>	<u>\$29,396.68</u>	<u>\$91,603.32</u>
Less: Adjustment for prior year	(\$1,047.87)	(\$1,047.87)	\$0.00
Budgeted fund balance	<u>\$119,952.13</u>	<u>\$28,348.81</u>	<u>\$91,603.32</u>

Prepared and submitted by :

Beverly Vlietstra

Board Secretary

5/30/24

Date

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
(Total of Accounts W/O a Grid# Assigned)	0	0	0	61,001		(61,001)
Total	0	0	0	61,001		(61,001)

Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
(Total of Accounts W/O a Grid# Assigned)	0	121,000	121,000	45,853	44,544	30,602
Total	0	121,000	121,000	45,853	44,544	30,602

Starting date 7/1/2023 Ending date 12/31/2023 Fund: 50 FUND 50

Revenues:	Org Budget	Transfers	Budget Est	Actual	Over/Under	Unrealized
99999	0	0	0	61,001		(61,001)
Total	0	0	0	61,001		(61,001)
Expenditures:	Org Budget	Transfers	Adj Budget	Expended	Encumber	Available
	0	11,000	11,000	6,061	939	4,000
99999	0	110,000	110,000	39,792	43,606	26,602
Total	0	121,000	121,000	45,853	44,544	30,602

**SOUTH HACKENSACK BOARD OF EDUCATION
TREASURER'S REPORT**

ALL FUNDS

**FOR THE MONTH ENDING
DECEMBER 31, 2023**

CASH REPORT

Fund	Opening Cash Balance	Cash Receipts This Month	Cash Disbursements This Month	Ending Cash Balances
GENERAL FUNDS				
Fund 10	3,649,252.13	855,562.06	1,129,801.00	3,375,013.19
Fund 20	(179,260.12)	129,007.00	39,684.44	89,937.56
Fund 30	-	-	-	-
Fund 40	(12,097.50)	-	-	12,097.50
Fund 50	-	-	-	-
Total General Funds	3,457,894.51	984,569.06	1,169,485.44	3,272,978.13
ENTERPRISE FUNDS				
Fund 50 - Food Service Fund (In General Acct)	59,062.92	-	9,028.73	68,091.65
Fund 50 - Food Service Fund	54,994.05	18,853.61	3,359.75	70,487.91
Total Fund 50 - Food Service Fund	(4,068.87)	18,853.61	12,388.48	2,396.26
Fund 50 - After School Program (In General Acct)	35,897.21	6,879.10	-	42,776.31
Total Enterprise Funds	31,828.34	25,732.71	12,388.48	45,172.57
TRUST AND AGENCY FUNDS				
Payroll Account	19.71	215,478.10	215,478.10	19.71
Payroll Agency Account	27,713.77	203,258.34	234,645.52	(3,673.41)
Flexible Spending	1,162.89	5.12	4.96	1,163.05
Unemployment Account	21,714.39	95.72	92.62	21,717.49
Total Trust and Agency Funds	50,610.76	418,837.28	450,221.20	19,226.84
OTHER ACCOUNTS				
Fund 50 - Athletic Account (In General Account)	-	-	-	-
Fund 50 - Athletic Account	3,249.03	2,518.47	497.81	5,269.69
Total Fund 50 - Athletic Account	3,249.03	2,518.47	497.81	5,269.69
Scholarship Account	22,443.52	103.19	-	22,546.71
Principal's Account	10,753.51	102.96	-	10,856.47
Total Other Accounts	36,446.06	2,724.62	497.81	38,672.87
Total All Funds	3,576,779.67	1,431,863.67	1,632,592.93	3,376,050.41

Beverly Lietstra

Beverly Lietstra, Interim Business Administrator

5/30/24

Date

Line	Budget Category	Account	(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 8)	
			Original Budget	Revenues Allowed NJAC - 6A: 23A-13.3(d)	Original Budget For 10% Calc	Maximum Transfer Amount	YTD Net Transfers / (from)	% Change of Transfers YTD	Remaining Allowable Balance To From	Remaining Allowable Balance To
			Data	Data	Col1+Col2	Col3 * .1	+ or - Data	Col5/Col3	Col4+Col5	Col4-Col5
03200	TOTAL REGULAR PROGRAMS - INSTRUCTION	11-1XX-100-XXX	2,158,144	0	2,158,144	215,814	500	0.02%	216,314	215,314
10300 11160	Total Special Education - Instruction, Total Basic Skills/Remedial - Instruct., Total Bilingual Education - Instruction, Total Undistributed Expend - Speech, OT., Total Undist. Expend. - Other Supp. Serv	11-2XX-100-XXX 11-000-216, 217	808,467	0	808,467	80,847	0	0.00%	80,847	80,847
15180	TOTAL VOCATIONAL PROGRAMS	11-3XX-100-XXX	0	0	0	0	0	0.00%	0	0
17100 17600	Total School-Sponsored Co/Extra Curricular, Total School-Sponsored Athletics - Instr, Total Before/After School Programs, Total Summer School, Total Instructional Alternative Education, Total Other Supplemental/At-Risk Program, Total Other Alternative Education Program, Total Other Instructional Programs - Ins	11-4XX-X00-XXX	132,500	0	132,500	13,250	22,300	16.83%	35,550	(9,050)
19620 20620										
21620 22620										
23620 25100										
27100	Total Community Services Programs/Operat	11-800-330-XXX	0	0	0	0	0	0.00%	0	0
28180	Total Undistributed Expenditures - Instr	11-000-100-XXX	3,395,519	0	3,395,519	339,552	(263,035)	-7.75%	76,517	602,587
29680 30620	Total Undistributed Expenditures - Atten, Total Undistributed Expenditures - Health, Total Undist. Expend. - Guidance, Total Undist. Expend. - Child Study Team, Total Undist. Expend. - Edu. Media Serv.	11-000-211, 213, 218, 219, 222	357,373	0	357,373	35,737	200,000	55.96%	235,737	(164,263)
41660 42200										
43620										
43200 44180	Total Undist. Expend. - Improvement of I, Total Undist. Expend. - Instructional St	11-000-221, 223	166,865	0	166,865	16,687	0	0.00%	16,687	16,687
45300	Support Serv. - General Admin	11-000-230-XXX	194,923	0	194,923	19,492	30,500	15.65%	49,992	(11,008)
46160	Support Serv. - School Admin	11-000-240-XXX	84,076	0	84,076	8,408	0	0.00%	8,408	8,408
47200 47620	Total Undist. Expend. - Central Services, Total Undist. Expend. - Admin. Info. Tec	11-000-25X-XXX	103,821	0	103,821	10,382	40,000	38.53%	50,382	(29,618)
51120	Total Undist. Expend. - Oper. & Maint. O	11-000-26X-XXX	731,357	0	731,357	73,136	0	0.00%	73,136	73,136
52480	Total Undist. Expend. - Student Transpor	11-000-270-XXX	655,716	0	655,716	65,572	0	0.00%	65,572	65,572
71260	TOTAL PERSONNEL SERVICES -EMPLOYEE	11-XXX-XXX-2XX	1,173,476	0	1,173,476	117,348	(43,300)	-3.69%	74,048	160,648
72020	Total Undistributed Expenditures - Food	11-000-310-XXX	27,253	0	27,253	2,725	0	0.00%	2,725	2,725
72120 72122	Transfer of Property Sale Proceeds Res., Transfer of Property Sale Proceeds CDI	11-000-520-934	0	0	0	0	0	0.00%	0	0
72160	Increase in Sale/Lease-back Reserve	10-605	0	0	0	0	0	0.00%	0	0
72180	Interest Earned on Maintenance Reserve	10-606	500	0	500	50	0	0.00%	50	50
72200	Increase in Maintenance Reserve	10-606	0	0	0	0	0	0.00%	0	0
72220	Increase in Current Expense Emergency Re	10-607	0	0	0	0	0	0.00%	0	0
72240 72245	Interest Earned on Current Exp. Emergenc, Increase in Bus Adv. Res. for Fuel Costs, Increase in IMPACT Aid Reserve (General), Increase in IMPACT Aid Reserve (Capital)	10-607	0	0	0	0	0	0.00%	0	0
72246 72247										
72260	TOTAL GENERAL CURRENT EXPENSE		9,989,980	0	9,989,980	988,989	(13,035)	-0.13%	985,954	1,012,034

Line	Budget Category	Account	(col 1)	(col 2)	(col 3)	(col 4)	(col 5)	(col 6)	(col 7)	(col 8)
			Original Budget	Revenues Allowed NJAC - 6A: 23A-13.3(d)	Original Budget For 10% Calc	Maximum Transfer Amount	YTD Net Transfers to / (from)	% Change of Transfers YTD	Remaining Allowable Balance From	Remaining Allowable Balance To
			Data	Data	Col1+Col2	Col3 * .1	+ or - Data	Col5/Col3	Col4+Col5	Col4-Col5
75680	TOTAL EQUIPMENT	12-XXX-XXX-73X	0	0	0	0	13,035	0.00%	13,035	(13,035)
76260	Total Facilities Acquisition and Constr	12-000-4XX-XXX	18,956	0	18,956	1,896	0	0.00%	1,896	1,896
76320	Capital Reserve – Transfer to Capital Pr	12-000-4XX-931	0	0	0	0	0	0.00%	0	0
76340	Capital Reserve – Transfer to Debt Servi	12-000-4XX-933	0	0	0	0	0	0.00%	0	0
76360	Increase in Capital Reserve	10-604	0	0	0	0	0	0.00%	0	0
76380 76385	Interest Deposit to Capital Reserve, IMPACT Aid Reserve (Cap) Tr to Cap Proj	10-604	1,000	0	1,000	100	0	0.00%	100	100
76400	TOTAL CAPITAL OUTLAY		19,956	0	19,956	1,896	13,035	65.32%	15,030	(11,039)
83080	TOTAL SPECIAL SCHOOLS	13-XXX-XXX-XXX	0	0	0	0	0	0.00%	0	0
84000 84005	Transfer of Funds to Charter Schools, Transfer of Funds to Renaiss Schools	10-000-100-56X	0	0	0	0	0	0.00%	0	0
84020	General Fund Contrib. to School-based Bu	10-000-520-930	0	0	0	0	0	0.00%	0	0
84060	GENERAL FUND GRAND TOTAL		10,009,946	0	10,009,946	1,000,995	0	0.00%	1,000,995	1,000,995

Beverly V. Ito

School Business Administrator Signature

5/30/24

Date

**BOARD SECRETARY'S MONTHLY CERTIFICATION
BUDGETARY LINE ITEM STATUS**

Pursuant to N.J.A.C. 6A:23-2.11(c)4, I certify that as of 7/31/23 - 12/31/23, no budgetary line item account has obligations and payments (contractual orders) which in total exceed the amount appropriated by the district board of education pursuant to N.J.S.A. 18A:22-8 and 18A:22-8.1 and

Pursuant to N.J.A.C. 6A:23-2.11(c) 4, I certify that as of 7/31/24 - 12/31/23, no budgetary line item account has been overexpended in violation of N.J.A.C. 6:20-2:12(a).

Beverly Vlietstra
Board Secretary

6/10/24
Date

Note: For the purpose of this rule, budgetary line item accounts are those reflected in the advertised section of the state prescribed budget. Districts maintaining expanded levels of budgetary line item accounts should adhere to local board policy for those accounts which exceed the prescribed level of detail. A line item account (or program category account) is defined as the most specific level of detail in the appropriation/expenditure classification.

Starting date 5/1/2024

Ending date 5/31/2024

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
000000	V 05/31/24	05/31/24	0108	Board Of Ed. Payroll Agency	MAY 2024	
001126	H 05/08/24		0306	Hackensack Board Of Education		3,911.25
046487	05/14/24		M704	A V & D Landscape Contractors LLC		2,050.00
046488	05/14/24		F504	Amazon Business		352.63
046489	05/14/24		0057	Arrow Elevator Incorporated		230.00
046490	05/14/24		0064	Avaya Inc.		361.82
046491	05/14/24		0089	Bergen County Special Services School DI		10,485.50
046492	05/14/24		0090	Bergen County Tech. Schools		28,509.00
046493	05/14/24		A088	Cablevision Lightpath LLC		1,255.33
046494	05/14/24		Z600	Care Plus NJ, Inc		15,000.00
046495	05/14/24		0126	CDW Government, Inc		1,350.00
046496	05/14/24		S403	Clean All Cleaners		48.00
046497	05/14/24		0196	Delta Dental Of New Jersey, Inc		6,046.96
046498	05/14/24		0268	First Student Inc.		424.08
046499	05/14/24		0857	Fogarty and Hara, Counsellors-at-Law		752.50
046500	05/14/24		0523	Nisivoccia Company, LLP		4,980.00
046501	05/14/24		S647	NJ School Jobs.com, Inc		50.00
046502	05/14/24		0529	North Jersey Media Group		250.50
046503	05/14/24		X144	NRG Business Marketing, LLC		290.01
046504	05/14/24		M510	Old Barracks Museum		183.00
046505	05/14/24		3564	Omni Waste Services, Inc		615.79
046506	05/14/24		0128	Optimum		287.09
046507	05/14/24		0542	Oriental Trading		94.89
046508	05/14/24		0545	P S E & G Co.		231.43
046509	05/14/24		0882	ReadyRefresh by Nestle		59.97
046510	05/14/24		0612	Ridgefield Board Of Education		77,420.55
046511	05/14/24		0684	South Bergen Jointure Comm.		57,229.90
046512	05/14/24		0684	South Bergen Jointure Commission		48,993.15
046513	05/14/24		T681	Turner; Ernest		4,375.00
046514	05/14/24		0790	Veolia Water New Jersey		1,153.43
046515	05/14/24		0809	Viking Pest Control, Inc.		110.81
046516	05/21/24		0490	Allen; Deborah		582.50
046517	05/21/24		S344	Citakian; Jennifer		582.50
046518	05/21/24		H688	DAmico; Jerry		582.50
046519	05/21/24		D791	DAmico; Olga		579.50
046520	05/21/24		A853	DIGenio; Anyill		582.50
046521	05/21/24		0860	Direct Energy Business		3,851.26
046522	05/21/24		A196	Downes Forest Products LLC		1,875.00
046523	05/21/24		0268	First Student Inc.		1,631.46

Starting date 5/1/2024 Ending date 5/31/2024

Chk#	Date	Rec date	Code	Vendor name	Check Comment	Check amount
046524	05/21/24		X259	Keegan; Jaclyn		1,165.00
046525	05/21/24		K249	Kid Clan Services, Inc		395.00
046526	05/21/24		Q765	Net2Phone, Inc		345.23
046527	05/21/24		0128	Optimum		361.89
046528	05/21/24		0920	Pitney Bowes Inc.		83.00
046529	05/21/24		K287	Ratliff; Sonya		582.50
046530	05/21/24		H911	Vega; Carmen		1,165.00
046531	05/21/24		A857	Wallington Board of Education		2,324.66
046532	05/30/24		P792	All Pro Audio Video LLC		3,546.00
046533	05/30/24		0912	Apple Inc.		707.99
046534	05/30/24		0849	Browns Janitorial Equipment		1,316.60
046535	05/30/24		F638	Delta-T Group North Jersey, Inc		420.50
046536	05/30/24		M893	Encore Data Products, Inc		579.30
046537	05/30/24		0268	First Student Inc.		1,082.90
046538	05/30/24		U724	Gradwear, Inc		742.15
046539	05/30/24		0365	Jones School Supply Co., Inc.		109.50
046540	05/30/24		0130	Konica Minolta Premier Finance		1,969.30
046541	05/30/24		0792	Lexia Learning Systems LLC		1,000.00
046542	05/30/24		H669	Mullen; Julie		25.00
046543	05/30/24		0496	NJ School Boards Association		249.00
046544	05/30/24		Z794	Perennial Services, LLC		240.00
046545	05/30/24		0104	Petty Cash		218.88
046546	05/30/24		0920	Pitney Bowes Inc.		180.30
046547	05/30/24		M281	Printing on Main Street LLC		168.00
046548	05/30/24		V989	Ramagli; Nicholas		250.00
046549	05/30/24		U197	Schilt; Leni Campos		582.50
053124	05/31/24		PAY	South Hackensack BOE Payroll		407,465.68
053224	H 05/31/24		0108	Board Of Ed. Payroll Agency	MAY FICA	20,638.16
053324	05/31/24		0108	Board Of Ed. Payroll Agency		8,933.64
072024	V 05/08/24	05/08/24	0306	Hackensack Board Of Education		
202405	H 05/14/24		0699	State Of NJ Health Ben.prog.		77,179.72

Starting date 5/1/2024

Ending date 5/31/2024

Fund Totals		
10	GENERAL CURRENT EXPENSE	\$20,638.16
11	GENERAL CURRENT EXPENSE	\$707,551.89
20	SPECIAL REVENUE FUNDS	\$71,479.00
50	FUND 50	\$11,728.16
Total for all checks listed		\$811,397.21

Prepared and submitted by:

Beverly Vlietstra

Board Secretary

6/5/24

Date